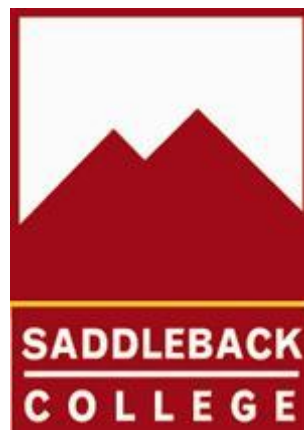


Saddleback College Program Review for the Accounting Program



**Submitted on
September 30, 2010**

**Saddleback College
Program Review for the Accounting Program**

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Saddleback College
Program Review for the Accounting Program

Program Review Team Members

Program Review Team Chair:

Anthony Y. Teng

Program Review Team Members:

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Program Review Checklist

Date Completed	Action
Fall 2009	Contact EPA Chair for orientation
Fall 2009	Form Program Review Team (PRT)
Spring 2010	Gather documents (Org Chart/Staffing Profile/SLO Assessment Forms/Data Sets)
Spring 2010	Solicit input from faculty and students
Spring 2010	Determine if additional research is needed
Fall 2009/Spring 2010	Contact College Research Specialist if necessary
Summer 2010	Write Program Review report
9/30/10	Submit report to Dean and EPA Chair for review
October 2010	Report submitted to Academic Senate for acceptance
October 2010	Report submitted to the President and the Vice President of Instruction
2010	Report posted to the EPA website
2010	Presentation to the Consultation Council

Saddleback College
Program Review for the Accounting Program

Section I: Program Overview

- A. The Mission of the Program and its Link to the College's Mission, Vision, and Strategic Directions**
- B. Historical Background and Unique Characteristics of the Program**
- C. Progress Since the Last Program Review**
- D. Discussion of How SLOs Have Been Utilized by the Program**
- E. Current Strengths, Opportunities, and Challenges**

Saddleback College **Program Review for the Accounting Program**

I.A - The Mission of the Program and its Link to the College's Mission, Vision, and Strategic Directions

In conjunction with the update of the Saddleback College Mission Statement, the Accounting Department revised its mission statement with the guidance of its industry advisory committee in the Spring 2010. The College and Department mission statements are recognized as follows:

Saddleback College Mission Statement

Saddleback College enriches its students and the south Orange County community by providing a comprehensive array of high-quality courses and programs that foster student learning and success in the attainment of academic degrees and career technical certificates, transfer to four-year institutions, improvement of basic skills, and lifelong learning.

Accounting Department Mission Statement

The Accounting Department of Saddleback College enriches its students and the college community by providing quality instruction and programs that prepare students for transfer, future careers, and lifelong learning.

The Department mission links with the College Mission Statement, as well as a number of College goals as shown below:

1. The breadth of accounting courses offered to students provides a comprehensive subject curriculum that meets the needs of students attend the College for transfer, career enhancement, and lifelong learning.
2. Accounting courses fulfill the requirements associated with student pursuit of the Associate in Arts, Associate in Science degrees, and occupation certificates in the area of Accountant, Computerized Accounting Specialist, and Tax Preparation.
3. Accounting courses fulfill some of the transfer opportunities for students who are pursuing a 4-year business degree from most degree granting universities. Articulation agreements have been established with area universities.
4. Accounting courses fulfill some of requirements leading to the Associate in Arts degree, Associate in Science degree, occupation certificates, and occupational skills awards in the Business Science Division.
5. Courses offered by the department meet the accounting education requirements for students preparing to sit for the national Uniform Certified

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Public Accounting Exam which is given by the National Association of State Boards of Accountancy (NASBA) and administered by the State of California, Department of Consumer Affairs. Due to the impact of accounting programs at area universities, students who have previously attained an undergraduate degree have found that our department courses are an effective means to attain the accounting education requirement.

6. Many of our courses are intellectually stimulating and relevant where we attract adult students interested in the “life-long learning” opportunities we provide

I.B - Historical Background and Unique Characteristics of the Program

The Accounting department has been long established within the College community providing educational and professional opportunities to students aspiring to enter the accounting profession and/or to enhance their financial knowledge.

The department offers classes and programs that meet the needs of students who look to enter public, private, government, and academia accounting disciplines. Our program enjoys an excellent reputation among the California Community Colleges as having one of the most diverse program offerings that rival courses offered by area 4-year universities. On a rotating basis, we offer course subject areas that prepare students for transfer to the 4-year university, entrance into the private and government sector, and preparation into public accounting. Over the past few years, we have been developing courses similar to the area CSU campuses with the understanding that we are servicing students that cannot be admitted into the CSU programs.

Our industry advisory committee has noted that we are offering the classes needed for our students to be successful in the future. The committee agreed that the department should continue to find ways to engage the College community.

The department continues to encourage student development through promoting accounting education as the “language of business.”

1.C - Progress Since the Last Program Review

This is our first Program Review; therefore no progress can be noted.

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1.D - Discussion of How SLOs Have Been Utilized by the Program

The department has developed program and course level student learning outcomes in accordance to College guidelines. We have recently completed the first series of assessment activities to determine our progress in meeting the stated SLOs. Assessment results will be posted in CurricUNET during the 2010 – 2011 academic year. The department will evaluate the assessment and use the information from the assessment to improve the program's approach to meeting the needs of the students and the community.

1.E - Current Strengths, Opportunities, and Challenges

The department's strengths include the academic and practical experience of our full time and part time faculty. The faculty regularly blends a combination of theory and practice into the classroom so that students understand the conceptual framework of accounting while seeing the practical applications. The accounting program includes elements of finance, operations, management, business decision-making and risk, and entrepreneurship throughout the curriculum.

Our core financial and managerial accounting classes continue to be in high demand since they are required classes for transfer students, required courses for degrees, certificates, and occupational skill awards. At the beginning of the semester all core classes are full and student success and retention is high. There is no sign of decreased demand for these classes and there is room for growth when the College budget allows for department expansion.

Our non-transferable course offerings have been popular with students because of their applicability to their life-long learning pursuits. We are seeing increased student enrollments from within and outside of the District because of the variety of our subject offerings. Due to our current "no growth" status throughout the College, we are rotating our non-transferable courses so that we meet student needs for certificate programs and skills awards. Subject areas for these courses include taxation, cost accounting, intermediate accounting, auditing, basic financial planning, business math, and entrepreneurial accounting.

The department has the opportunity to be the first choice in career preparation and enhancement for future accounting professionals. While our transfer courses are applicable for the transfer and non-transfer pursuits, we can also offer a comprehensive curriculum that also prepares professionals with knowledge and skills that will be able to be used throughout their career. Our curriculum withstands similar rigor to our 4-year university partners while being able to serve students who cannot be admitted into other institutions' programs.

Saddleback College Program Review for the Accounting Program

The department continues to face the challenge of attracting and keeping strong part-time faculty to supplement the resources of our full-time faculty. Accounting requires specific expertise and it is difficult to find a generalist faculty member to teach the more advanced classes. Similar to other departments, many of our part-time faculty have either other full-time employment, and do not have flexible hours to meet our staffing needs; or are desiring full-time accounting instructor positions which could create a loss of department resources.

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Program Review for the Accounting Program**

Section II: Review Report

- A. Faculty and Staff**
- B. Curriculum and Instruction**
- C. Student Success**
- D. Facilities, Technical Infrastructure, and Resources**
- E. Service, Community Outreach, and Economic Development
(optional)**

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II.A - Faculty and Staff

Faculty Staffing Levels

The current staffing structure includes three full-time professors, one of who serves as the department chair, and three part-time instructors (this number may change as class schedules change).

Our part-time faculty members have performed well. They have been able to provide valuable instructional resources as a supplement to the efforts of the full-time faculty. Our part-time faculty bring “real world” experiences into the classroom making advanced accounting topics understandable. Qualified part-time faculty can be difficult to hire since our preferred candidate must maintain professional currency as well as teaching experience that will benefit our students. Further, many possible candidates work in the profession on a full-time basis and are subject to the workload demands of the accounting profession (e.g. tax season, corporate year-end, etc.)

Full-time to Part-Time Ratio

Our department currently offers approximately 40 sections a year; of these 30 sections are taught by full-time faculty and 10 sections are taught by part-time faculty. This ratio meets the Title 5 stipulated 75:25 ratio. The department is affected by reduced faculty representation in committees and activities throughout the College. The students are affected by the limitations that are inherent to the use of part-time faculty including but not limited to 1.) the transient nature of part-time faculty, 2.) the lack of scheduled office hours, 3.) the lack of faculty/student interaction outside of scheduled class times, and 4.) lack of permanent office space. The department would like to eventually add one additional full-time faculty member to better improve the above-mentioned ratio and improve the identified weaknesses with the use of part-time faculty.

The Department Chair

Because the department chair receives a small stipend per semester and must continue to teach a full-load, the chair currently does not have ample time to adequately administer the program. The chair duties include scheduling of classes, faculty coordination, oversight of student learning outcomes development and assessment and program review, curriculum maintenance and development, part-time faculty supervision, and student outreach. We believe that a combination of reassigned time or an increase in the department chair stipend would greatly serve the program and its development. By re-evaluating department chair compensation, the level of responsibility required of this position would be better compensated and provide a positive and supportive working environment.

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Classified Staffing

The department itself has no classified staff. Division staff provides department coordination and assistance. During the course of the academic year, division staff have the general capacity to meet the needs of the department.

II.B - Curriculum and Instruction

Educational Path

The Accounting Department offers an AA/AS degree, certificates, and a transfer program option. While we have few declared majors and only award a small amount of degrees and certificates each year, we have a large number of unofficial majors (and in conjunction with prospective business majors) who continue their studies in accounting and business at a four-year institution without completing a degree or certificate from Saddleback College once they have finished their transfer requirements.

In addition, the department serves a large number of returning students who use our course offerings for career enhancement and life-long learning opportunities. Many of our returning students choose our department as an alternative to enrollment in other higher educational institutions for preparation and qualification for the Uniform Certified Public Accounting Exam and other professional examinations. By nature of the College's accreditation status and the breadth of course offerings, the department provides enough semester units to substantially meet the subject requirements defined by national and state licensing and examining organizations.

Life-long learners take advantage of our course offerings to learn or refresh skills in the areas of taxation, finance, business math, and entrepreneurship.

The department also maintains articulation agreements with surrounding high schools for students who are taking subject courses that meet the curriculum requirements of identified classes.

The department continues to evaluate course offerings and partners with the college and community to ensure that course offerings meet the needs of current and future students.

Curriculum Assessment

The faculty members within the department annually review our curriculum and revisions are proposed to the college's Curriculum Committee when needed. While all faculty members are encouraged to participate in this process, the department chair is ultimately responsible for seeing that the

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curriculum is kept current by soliciting the review of specific courses by relevant faculty members and the departments industry advisory committee. All courses offered by the department have been reviewed and revised within the past three years.

Student Learning Outcomes

The department has written our Student Learning Outcomes (SLOs) and has started the implementation at the program and course level. Assessment of SLOs have been performed for the program and has been performed in our two primary courses, Financial and Managerial Accounting. Our next step is to complete the assessment process for the remaining classes and use the assessment information to evaluate and revise our course offerings.

Over the last year, SLOs have been a regular discussion item at department meetings and have been introduced to our industry advisory committee.

Instructional Strategies and Methods

Our faculty members continue to use and search for different strategies and methods to improve instruction. All accounting classes use PowerPoint in the classroom, computerized homework management, and Blackboard as a standardized methodology to engage student learning. Online classes utilize discussion boards, online examinations and quizzes, virtual office hours, and live (and archived) online lectures to ensure effective contact. We share our successes within the department and division at regular meetings throughout the academic year.

During the 2010-2011 academic year, we will be implementing proctored final examinations through both on-campus and remote methods. Distance education students will be given the option of taking a traditional final exam or taking a final examination through a National College Testing Association member testing center.

Department distance education offerings have focused on the two primary accounting classes and classes that would benefit life-long learners. Because of the shortage of classrooms in BGS and the lack of computerized classrooms, we will be identifying classes that may benefit by using a hybrid approach to instruction. Initial classes identified are advanced classes where potential students are geographically diverse but still need quality instructor/student interaction.

Strengths and Weaknesses of our Curriculum and Instruction

Our department has good selection of course offerings. Our two core courses, Financial and Managerial Accounting, meet the needs of our transfer students who are taking classes prior to enrolling in a 4-year university. These two core courses also satisfy the class requirement for other business programs within Saddleback and surrounding institutions. They are normally

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full at the beginning of the semester and student retention and success is strong. Our other course offerings meet the needs of students by providing a breadth of accounting topics to meet their needs. Our industry advisors have reviewed our course offerings and have provided very positive feedback.

In order to provide a more comprehensive selection of class offerings, we are in the process of developing three or four new courses that will be phased in over the next two years. These courses will continue our desire to be the college of choice for career enhancement and life-long learning. Our biggest challenge to meet this goal is the current restriction of “no growth.” As we schedule classes, we must satisfy the needs of the transfer students since this is our largest student segment while implementing our other areas of growth.

Needed Changes in Curriculum and Instruction

The area in which we need to continue to focus is in the area of SLO implementation and assessment. Our faculty are aware of the importance of SLOs and are willing to implement SLOs in courses as long as the department can establish a standardized, easy to implement, approach that will not drastically change the current goals and objectives of our classes. This desire does not conflict with SLO implementation since most of the prior Learning Objectives are compatible with the new SLOs.

II.C - Student Success

Student Demographics

Based upon our most recent data set, the population of our accounting courses seems to be similar to the general demographic distribution in the College as a whole.

Review of Student Success Indicators

Our two core classes have an average retention rate in the mid to high 80 percentile (p. 31), which is high considering the nature and purposes of the students taking the class. Since these two classes are required for most business majors at Saddleback and the surrounding universities, we have been able to consistently meet the needs of our students. We believe we will have a better understanding of student success and our approach towards instruction when we complete the SLO implementation process.

The program also offers non-transferable accounting classes that focus on the needs of the returning student who is looking at career enhancement through achieving additional subject knowledge and (for those desiring State licensing) preparation for the Uniform Certified Public Accounting Exam. Subject coverage is comparable to courses offered at neighboring universities. Because of the importance of the subject material to our

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returning students, we strive to maintain a high level of rigor in these classes. We have achieved successful fill rates and student success retention in all of our classes (p. 32) and look to increase the number of course offerings to meet the needs of our students. Our program is recognized by the State of California Department of Consumer Affairs for offering qualified coursework, which will qualify students to take the CPA exam.

Links with Student Support Services

Our department does not have specific programs related to Student Support Services but our faculty understands the value of these services in the provision of student success. Our faculty fully cooperates with Student Support services and highly recommends to our students that they take advantage of the resources and information available to them.

Our students take advantage of free tutoring for our two core accounting courses at the Learning Assistance Program (LAP) lab. This service is provided as a learning service to the student where they can receive one-on-one assistance. Students also have access to instruction materials that supplement information covered during the class.

Strengths and Weaknesses in the Area of Student Success

While our retention rate is fairly high, we realize we always could be doing better. This will be accomplished through regular assessment of our program in conjunction with our SLO assessment. We will continue to improve our program as we analyze the information provided by ongoing assessment.

While the LAP provides individual assistance to our students, the lab does not have specific accounting technical expertise as the students progress through the core and non-transfer courses. Ideally, the department will address the possibility of developing an accounting tutor lab located in the BGS building. This year we will not be able to provide this service since the division does not have access to VTEA/Perkins funding.

Need Changes in Relation to Student Success

In order to improve our student success rate, we need to fully understand the problems our students face that lead to their lack of success. We will utilize the information developed by our program review and SLO assessment to improve our courses. Additionally, we are receiving feedback from our students and the surrounding community related to the quality of our program and their suggestions for improvement.

II.D - Facilities, Technical Infrastructure, and Resources

Facilities and Technology Overview

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In general, our allocation of classrooms is adequate for our current course offerings. There have been three issues that have discussed by our faculty.

First, there are occasions when our department needs to schedule classes outside of the BGS building. This situation occurs when other departments schedule their classes in the few classes we are allocated. Many times the conflict is resolved. However, there are times where we have had to hold classes in the Village or in other buildings on campus.

Second, for security purposes classroom instructor workstations have been “locked” down so that outside software cannot be installed on the local hard drives. We fully agree that such security is necessary. The “headache” we have to deal with is in regards to software and system upgrades that are provided by software companies for software that is part of the drive image used to clone each computer. Because of the system security, regular messages requesting upgrades cannot be corrected by instructors. Messages are sent to audio visual to request a clean system refresh but the messages continue to be present.

The final issue that has been brought to our attention has been the maintenance of technology in the BGS classrooms. LCD projector bulbs, that have a specific usage life, are not being checked and replaced in a timely manner. As the bulbs age, the light projected becomes very dim. In a few of the classrooms, all of the lights need to be turned off in order for the students to see the screen. Audio visual requests have been made with very slow response. Due to the cost of inventorying the bulbs, AV does not keep them in stock. Ideally, the College needs to address the need to either perform preventative maintenance or develop a technology refresh schedule.

Projected Needs

Textbook publishers and other resource providers are taking advantage of technology as a tool to improve classroom instruction. As in-classroom instruction trends toward using more computers and other technology, we need to equip the accounting classroom with computers and related technologies. Students who bring their personal computers to the classroom can access the technologies through the college wide area network; however, many students do not have access to personal computers that can be brought to the campus.

We recommend the following:

1. A regular technology refresh policy and schedule that will address classroom technology (include LCD projectors and instructor workstations).
2. Equip additional “accounting” classrooms with computer workstations with instructor stations capable of monitoring student access.

Saddleback College Program Review for the Accounting Program

II.E - Service, Community Outreach, and Economic Development (optional)

Accounting and the Community

Due to the lack of resources, the department has not been visible in the surrounding communities. Discussions with our industry advisory committee have provided the department with ideas to engage the department and community. Some of the ideas presented are as follows:

1. South County Entrepreneurial/Small Business Conference
2. Participation in the IRS VITA program (Volunteer Income Tax Assistance) marketing to low-income, military, and senior communities.
3. South County Financial Planning Symposium
4. South County Estate and Tax Conference
5. Employment Day
6. Accounting internship program in conjunction with Economic and Workforce Development

Strengths and Weakness in the Area of Service and Community Outreach

The Accounting Department is committed to the partnership with our community partners in developing programs that bring together the community and our students. The department's courses are a starting point; however, to make a greater contribution to the community we need to reach out to the community, divisions, and department to achieve this objective.

The challenges we face include:

- 1.) funding for programs,
- 2.) commitment from community organizations, and
- 3.) manpower/participation from the college.

Needed Changes in Service and Community Outreach

In order to develop sustainable outreach activities, we will seek out internal and external resources that can support our community outreach ideas. It is also important for our faculty members to have a presence in the community and we will continue to encourage participation in local events and speakers' bureaus.

**Saddleback College
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Section III: Needs Assessment and Annual Update

- A. Faculty and Staff**
- B. Curriculum and Instruction**
- C. Student Success**
- D. Facilities, Technical Infrastructure, and Resources
Service, Community**

Saddleback College
Program Review for the Accounting Program

Section III: Needs Assessment and Annual Update

A. Statement of Program's Current Situation

The Accounting Department is currently staffed and equipped adequately to meet its current program. However, the department requires additional resources in faculty, infrastructure, and funding in order to compete with surrounding educational institutions. An investment in our programs is needed prior to the anticipated upturn in our economy if we are going to lead the process.

B. Human Resource Needs

Faculty Positions

In terms of ideal staffing, we could use one full-time faculty position within the next two to three years. Assuming we do not lose any full-time faculty in the mean time, an additional faculty member would provide us with the flexibility to develop innovative accounting instruction to meet the needs of our students. In the short-term, part-time faculty can accommodate some of the needs; however, we need to keep in mind our 75:25 full-time to part-time ratio as defined in Title 5. We anticipate that we may not meet the 75:25 ratio in the next couple of years unless we add one additional full-time faculty member. Since our full-time faculty are teaching their required load, we are planning to supplement our faculty with additional part-time faculty until we can receive approval.

Classified Positions

We are currently sharing classified resources with the Division. As long as the Division provides the department with classified support, the department does not need any classified staff.

C. Instructional/Service Needs

The department would like to provide access to accounting and tax related reference materials to faculty and students. Rather than investing in a physical reference library that would require maintenance and ongoing costs, we will be working with reference publishers to see if we can provide electronic reference materials at a minimal cost to the department.

As discussed in II.C, the department would like to provide additional tutoring assistance for our students once constant adequate funding can be achieved.

Saddleback College Program Review for the Accounting Program

D. Research Needs

We have no identifiable research needs at this time.

E. Technical, Equipment and Other Resource Needs

With the increased use of technology in the classroom, our primary technology and equipment need is the ongoing upkeep and refresh of our existing technology (see II.D). Our current classroom configuration is adequate but tends to be behind the curve compared to other institutions including facilities within the District (i.e. ATEP and IVC).

F. Facilities Needs

As the program evolves and grows, the department needs access to additional “smart” classrooms that can facilitate technology based instruction (see II.D).

G. Marketing and Outreach Needs

At our current level of marketing and outreach, we do not have any additional needs at this time. Marketing literature is coordinated through the Division office. As we develop outreach activities (II.E), we will need to develop marketing and outreach materials to promote the activities. We will work with the college’s Public Information and Marketing office as well as the Division and our community partners.

We further believe that we can provide a valuable service to the community in conjunction with the Colleges Economic and Workforce Development efforts. The department has already developed contacts in the neighboring business community and would be willing to take a leadership role in the success of Economic and Workforce Development. Once the College hires an administrator to lead the program, the department will work closely to ensure the program’s success.

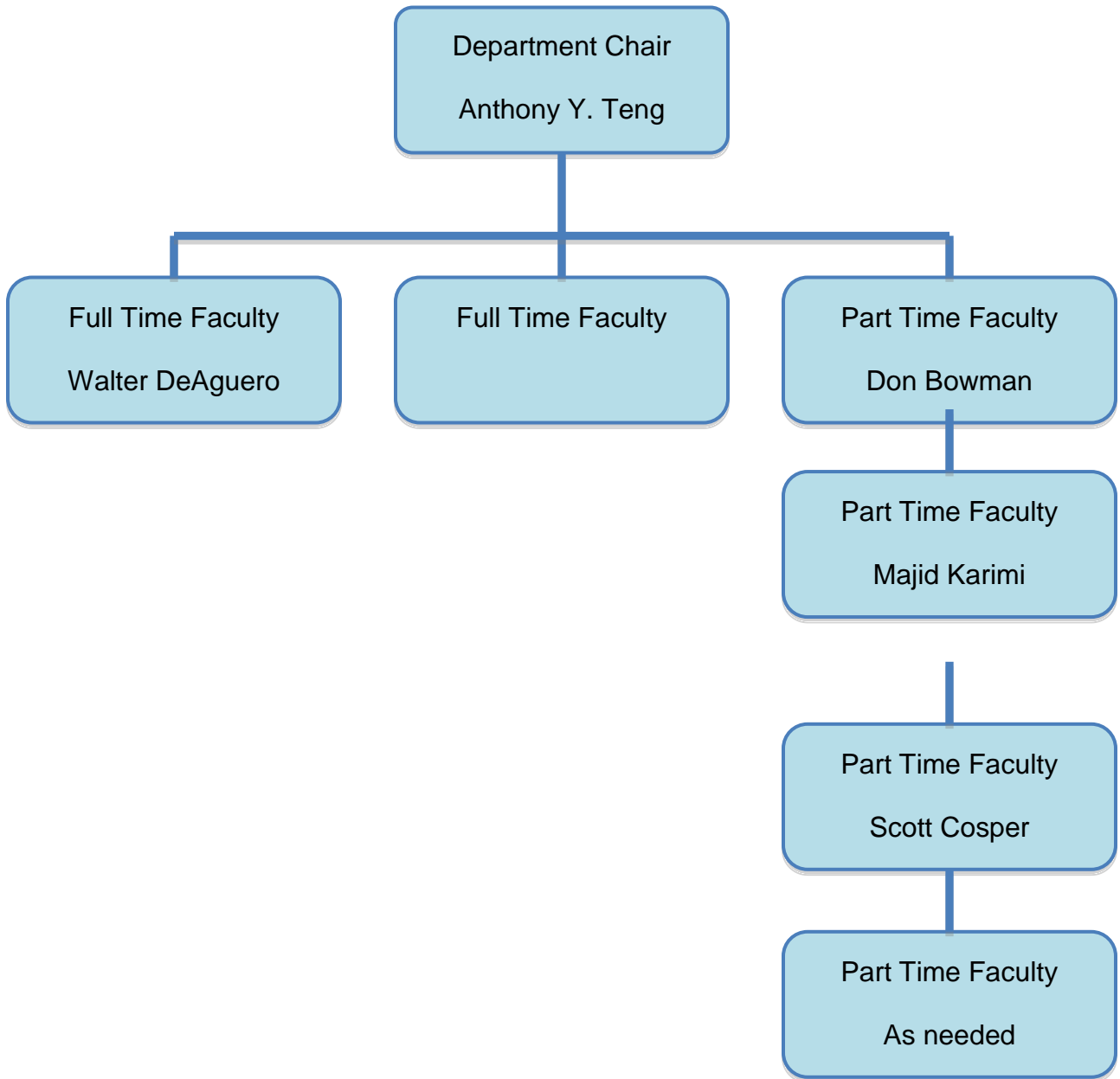
**Saddleback College
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Section IV: Appendices

- A. Program Organizational Chart**
- B. Five-Year Program Staffing Profile**
- C. Data Sets**
- D. Accounting Department Advisory Committee**
- E. Program Level Student Learning Outcomes**

Saddleback College
Program Review for the Accounting Program

Appendix A: Program Organization Chart



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Program Review for the Accounting Program

Appendix B: Five-Year Program Staffing Profile

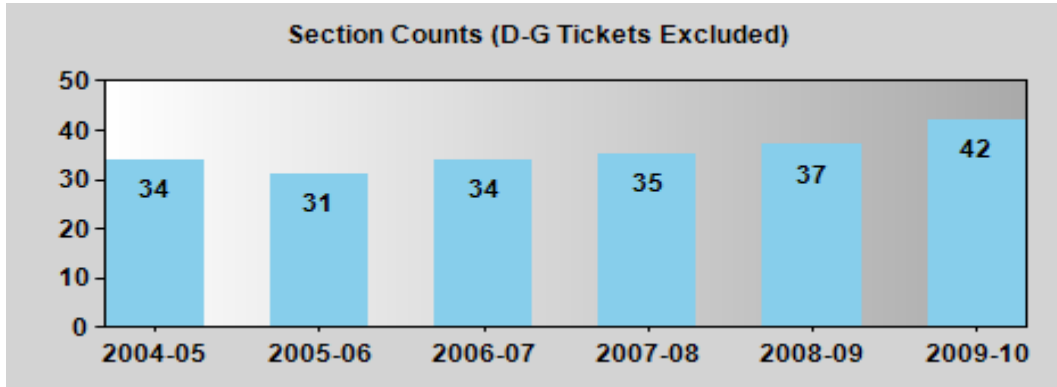
Position	2005-6	2006-7	2007-8	2008-9	2009-10	% Change from Year 1 to 5
Administration	0	0	0	0	0	0%
Bargaining Classified Staff FT	0	0	0	0	0	0%
Bargaining Classified Staff PT	0	0	0	0	0	0%
Non-bargaining Classified Staff FT	0	0	0	0	0	0%
Non-bargaining Classified Staff PT	0	0	0	0	0	0%
Student Workers	0	0	0	0	0	0%
Faculty FT*	2	2	3	3	3	50%
Faculty PT	5	6	4	2	4	<20%>
Division Faculty	1	1	1	2	2	100%

* Prior to 2004, the department maintained a full-time faculty count of 3.

Saddleback College Program Review for the Accounting Program

Appendix C: Data Sets

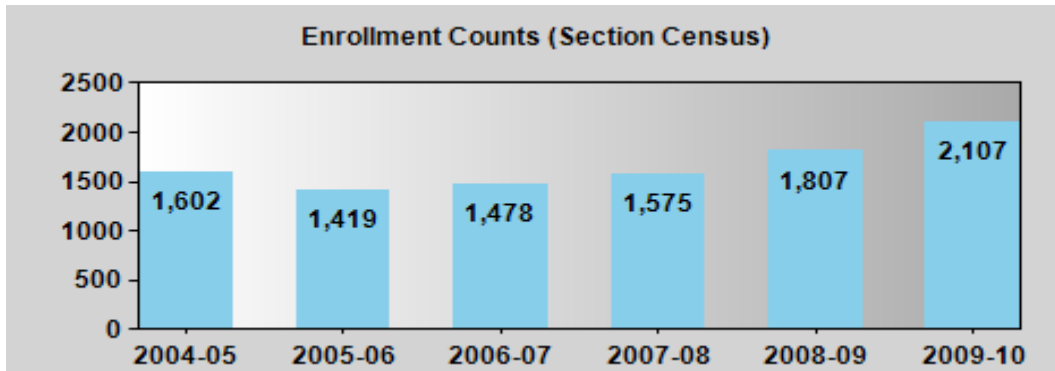
Section Counts



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	18	15	18	16	19	23
ACCT 1 B	6	9	9	10	10	10
ACCT 120	2	2	2	2	2	2
ACCT 202 A	1	1	1	1	1	2
ACCT 202 B	1	1	1	1	1	1
ACCT 203		1		1		1
ACCT 212 .1						
ACCT 212 .2						
ACCT 214	1			1	1	1
ACCT 215	1	1				
ACCT 216	2	1	1	1	1	1
ACCT 217	1			1	1	
ACCT 275	1		1		1	1
ACCT 421			1	1		
Total Sections	34	31	34	35	37	42

Saddleback College Program Review for the Accounting Program

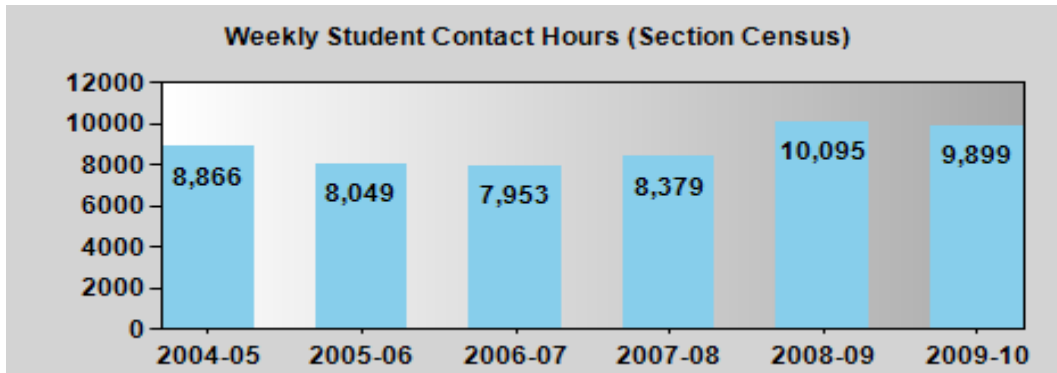
Enrollment Counts (Section Census)



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	885	828	849	824	982	1,123
ACCT 1 B	423	416	374	427	556	625
ACCT 120	71	64	62	79	79	74
ACCT 202 A	38	36	33	35	44	50
ACCT 202 B	16	20	30	30	32	46
ACCT 203		14		23		26
ACCT 212 .1						
ACCT 212 .2						
ACCT 214	22			10	13	40
ACCT 215	28	22				
ACCT 216	54	19	16	38	30	41
ACCT 217	30			39	28	
ACCT 275	35		41		43	82
ACCT 421			73	70		
Total Enrollments	1,602	1,419	1,478	1,575	1,807	2,107

Saddleback College Program Review for the Accounting Program

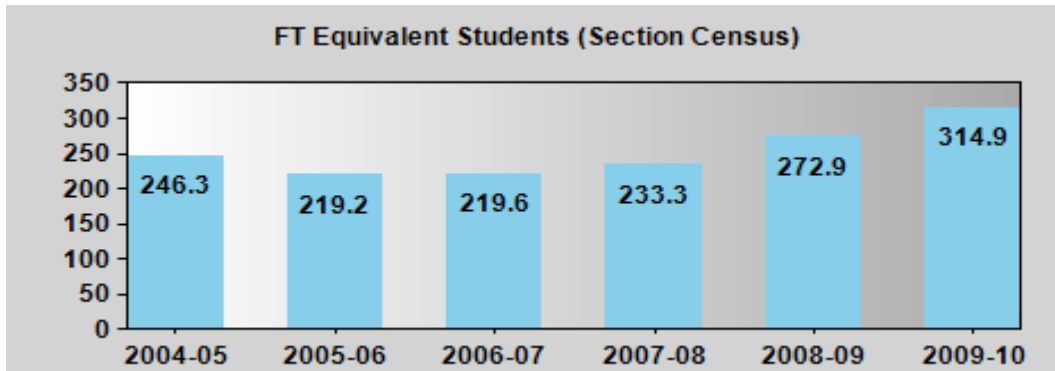
Weekly Student Contact Hours (Section Census)



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	5,310	4,968	5,094	4,944	5,892	5,615
ACCT 1 B	2,538	2,496	2,244	2,562	3,336	3,125
ACCT 120	213	192	186	237	237	222
ACCT 202 A	114	108	99	105	132	150
ACCT 202 B	48	60	90	90	96	138
ACCT 203		42		69		78
ACCT 212 .1						
ACCT 212 .2						
ACCT 214	66			30	39	120
ACCT 215	112	88				
ACCT 216	270	95	80	190	150	205
ACCT 217	90			117	84	
ACCT 275	105		123		129	246
ACCT 421			37	35		
Total WSCH	8,866	8,049	7,953	8,379	10,095	9,899

Saddleback College Program Review for the Accounting Program

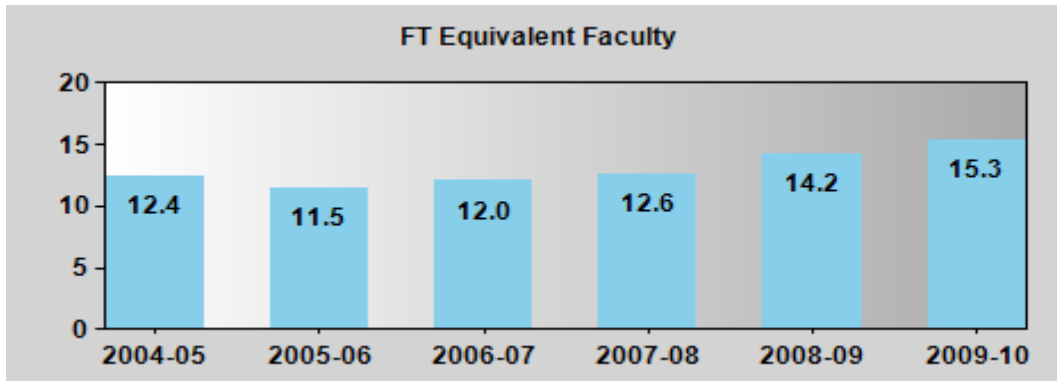
FT Equivalent Students (Section Census)



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	144.4	133.4	138.5	136.2	159.5	182.9
ACCT 1 B	70.7	67.6	61.6	69.5	85.	95.8
ACCT 120	7.1	6.4	6.2	7.9	7.9	7.4
ACCT 202 A	3.8	3.6	3.3	3.5	4.4	5.
ACCT 202 B	1.6	2.	3.	3.	3.2	4.6
ACCT 203		1.5		2.3		2.6
ACCT 212 .1						
ACCT 212 .2						
ACCT 214	2.2			1.	1.3	4.2
ACCT 215	2.8	2.2				
ACCT 216	7.2	2.5	2.1	5.1	4.	5.5
ACCT 217	3.			3.9	3.	
ACCT 275	3.5		3.7		4.6	6.9
ACCT 421			1.1	.9		
Total FTES	246.3	219.2	219.6	233.3	272.9	314.9

Saddleback College Program Review for the Accounting Program

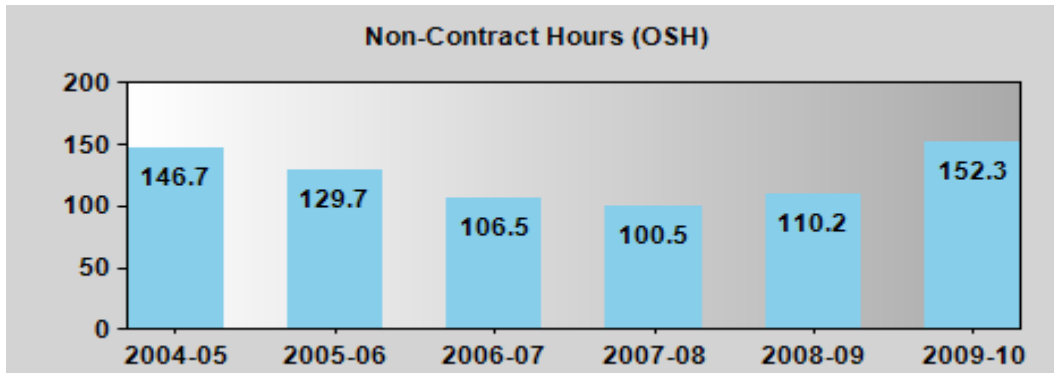
FT Equivalent Faculty



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	7.2	6.46	7.27	6.83	7.88	8.48
ACCT 1 B	3.	3.54	3.42	4.	4.66	4.99
ACCT 120	.4	.4	.4	.47	.4	.4
ACCT 202 A	.2	.2	.2	.2	.2	.2
ACCT 202 B	.2	.2	.2	.2	.2	.2
ACCT 203		.2		.2		.2
ACCT 212 .1			.			
ACCT 212 .2			.			
ACCT 214	.2			.2	.2	.2
ACCT 215	.2	.2				
ACCT 216	.57	.27	.27	.27	.27	.33
ACCT 217	.2			.2	.2	
ACCT 275	.2		.2		.2	.33
ACCT 421			.06	.06		
Total FTEF	12.37	11.47	12.02	12.63	14.21	15.33

Saddleback College Program Review for the Accounting Program

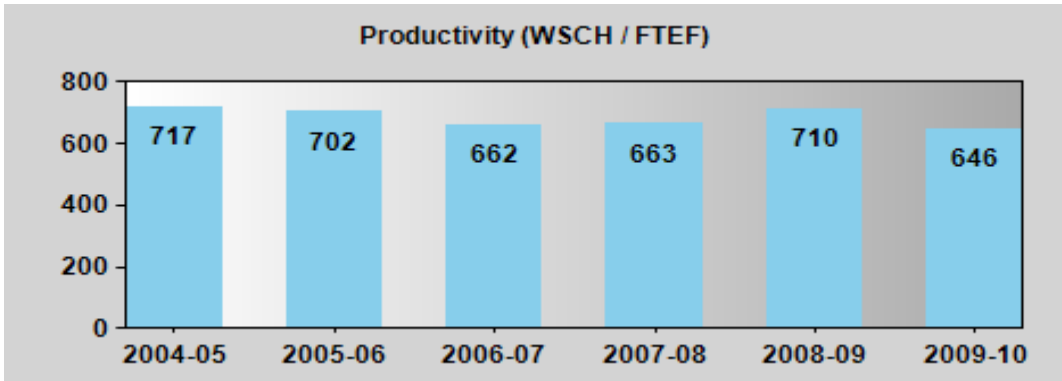
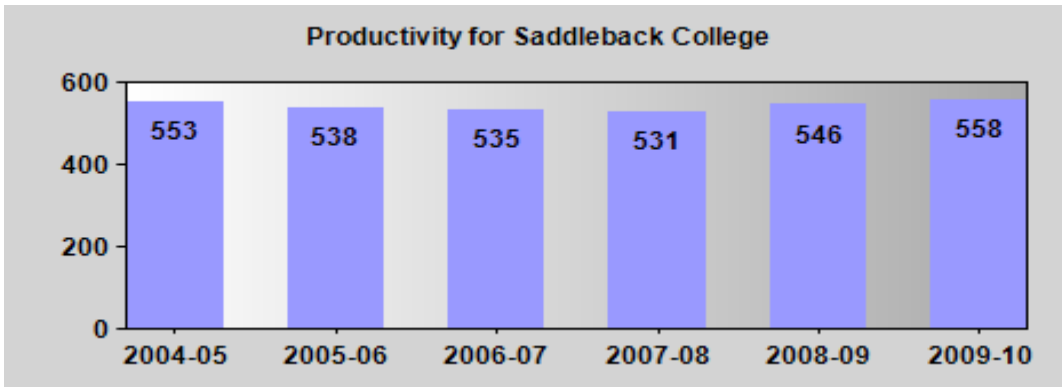
Non-Contract Hours (OSH)



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	91	73	67	47	58	78
ACCT 1 B	30	38	20	27	32	50
ACCT 120	6	6	6	7	2	6
ACCT 202 A	3	3	3	3	3	
ACCT 202 B	3	3	3	3	3	3
ACCT 203		3		3		3
ACCT 212 .1						
ACCT 212 .2						
ACCT 214	3			3	3	3
ACCT 215	3	3				
ACCT 216	4		4	4	4	4
ACCT 217				3	3	
ACCT 275	3		3		3	5
ACCT 421			1	1		
Total OSH	147	130	107	101	110	152

Saddleback College Program Review for the Accounting Program

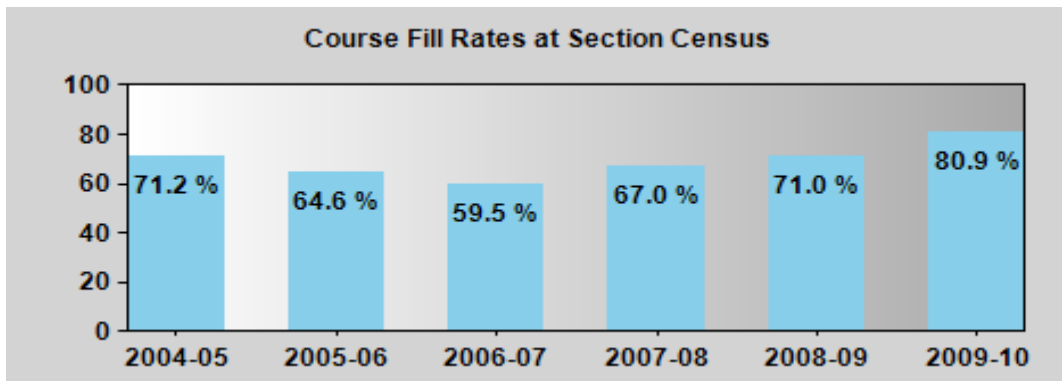
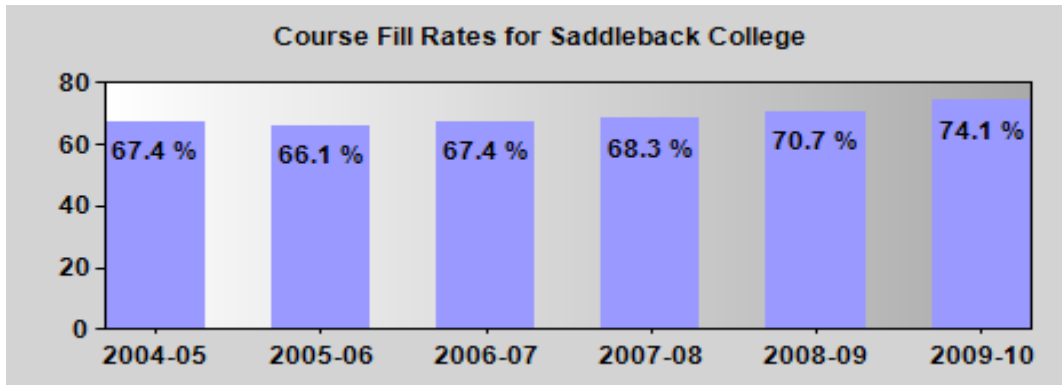
Productivity (WSCH/FTEF)



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	738	769	701	724	748	662
ACCT 1 B	846	705	656	641	716	626
ACCT 120	533	480	465	504	593	555
ACCT 202 A	570	540	495	525	660	750
ACCT 202 B	240	300	450	450	480	690
ACCT 203		210		345		390
ACCT 212 .1						
ACCT 212 .2						
ACCT 214	330			150	195	600
ACCT 215	560	440				
ACCT 216	474	352	296	704	556	621
ACCT 217	450			585	420	
ACCT 275	525		615		645	745
ACCT 421			608	583		
Productivity	717	702	662	663	710	646

Saddleback College Program Review for the Accounting Program

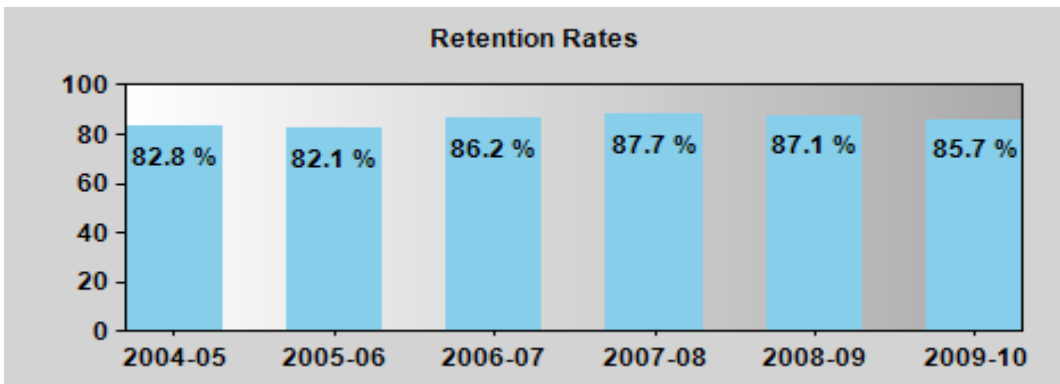
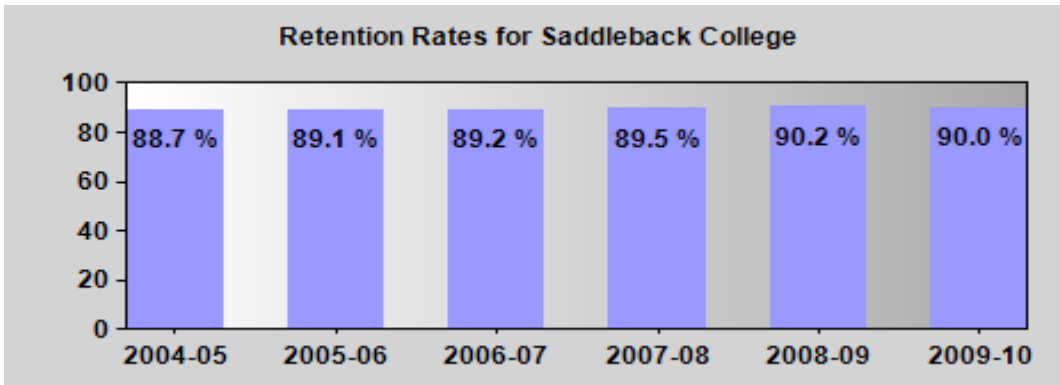
Course Fill Rates (Section Census)



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	73.1	77.	70.2	85.8	78.2	78.3
ACCT 1 B	120.9	64.5	66.2	61.9	80.6	102.5
ACCT 120	28.4	25.6	24.8	31.6	31.6	29.6
ACCT 202 A	84.4	80.	73.3	77.8	97.8	55.6
ACCT 202 B	35.6	44.4	66.7	66.7	71.1	102.2
ACCT 203	.	31.1	.	51.1	.	57.8
ACCT 212 .1	.	.	.	.	.	.
ACCT 212 .2	.	.	.	.	.	.
ACCT 214	17.6	.	.	8.	10.4	100.
ACCT 215	62.2	48.9	.	.	.	.
ACCT 216	60.	42.2	35.6	84.4	66.7	91.1
ACCT 217	66.7	.	.	86.7	62.2	.
ACCT 275	77.8	.	91.1	.	95.6	182.2
ACCT 421	.	.	73.	70.	.	.
Course Fill Rates	71.2	64.6	59.5	67.0	71.0	80.9

Saddleback College Program Review for the Accounting Program

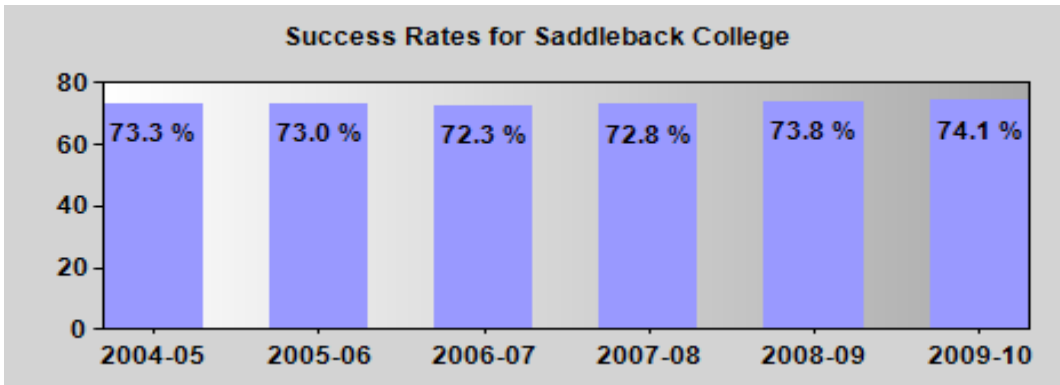
Retention Rates



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	78.	77.6	81.7	85.2	83.8	82.7
ACCT 1 B	89.5	88.3	90.3	88.3	89.1	91.7
ACCT 120	85.3	84.7	89.8	86.5	89.	94.2
ACCT 202 A	94.6	91.2	90.3	94.1	100.	68.8
ACCT 202 B	68.8	100.	85.2	96.7	93.5	84.1
ACCT 203	.	92.9	.	90.9	.	92.3
ACCT 214	76.2	.	.	80.	100.	86.1
ACCT 215	85.2	81.	.	.	.	.
ACCT 216	89.4	88.9	100.	97.3	100.	92.5
ACCT 217	85.7	.	.	92.3	96.2	.
ACCT 275	100.	.	100.	.	97.6	78.8
ACCT 421	.	.	100.	100.	.	.
Retention Rate	82.8	82.1	86.2	87.7	87.1	85.7

Saddleback College Program Review for the Accounting Program

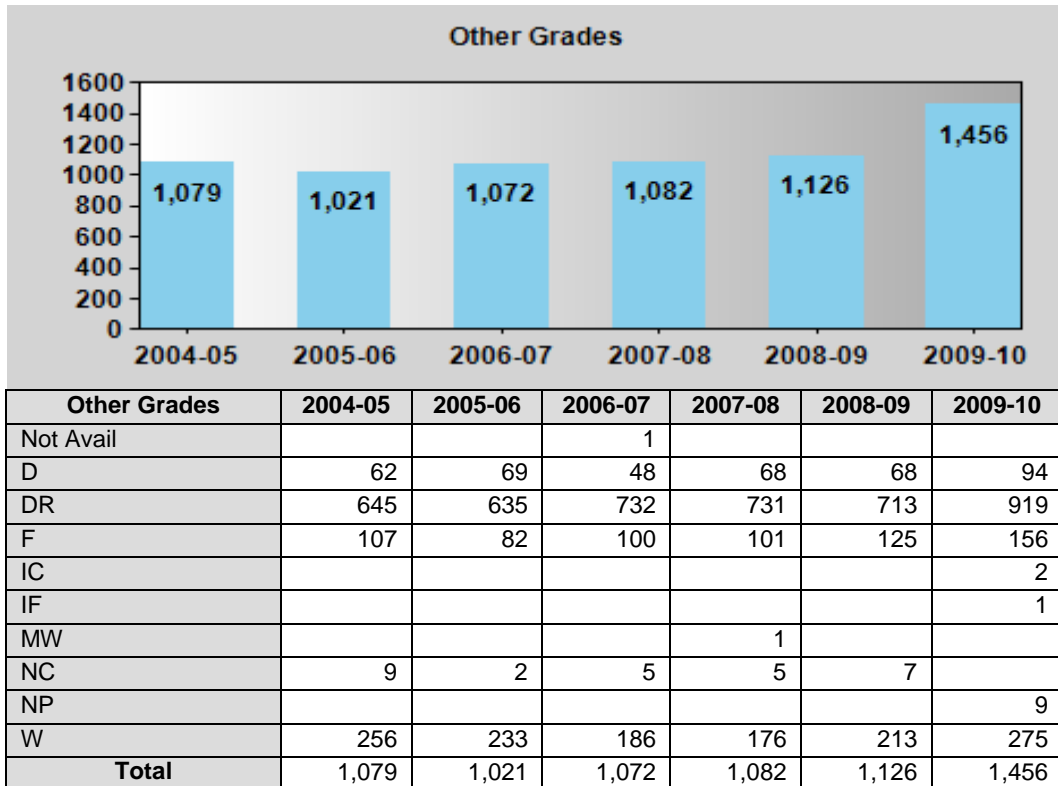
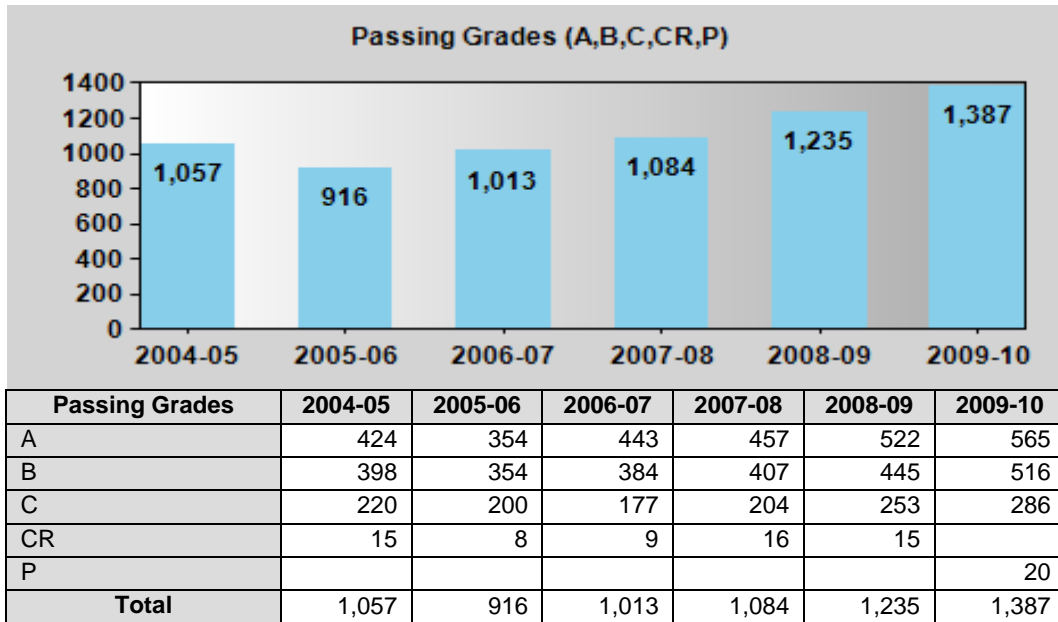
Success Rates



Course ID	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
ACCT 1 A	64.1	62.7	69.0	70.0	69.9	67.6
ACCT 1 B	81.8	80.9	81.4	80.7	80.3	82.5
ACCT 120	77.9	74.6	62.7	62.2	63.0	69.6
ACCT 202 A	64.9	82.4	83.9	91.2	96.9	58.3
ACCT 202 B	68.8	95.0	81.5	90.0	93.5	68.2
ACCT 203	0.0	85.7	0.0	86.4	0.0	84.6
ACCT 214	57.1	0.0	0.0	60.0	81.8	61.1
ACCT 215	74.1	81.0	0.0	0.0	0.0	0.0
ACCT 216	76.6	83.3	93.8	91.9	85.7	90.0
ACCT 217	75.0	0.0	0.0	82.1	88.5	0.0
ACCT 275	93.9	0.0	100.0	0.0	95.1	57.6
ACCT 421	0.0	0.0	91.8	95.2	0.0	0.0
Success Rate	70.9	70.4	74.9	75.5	74.9	72.1

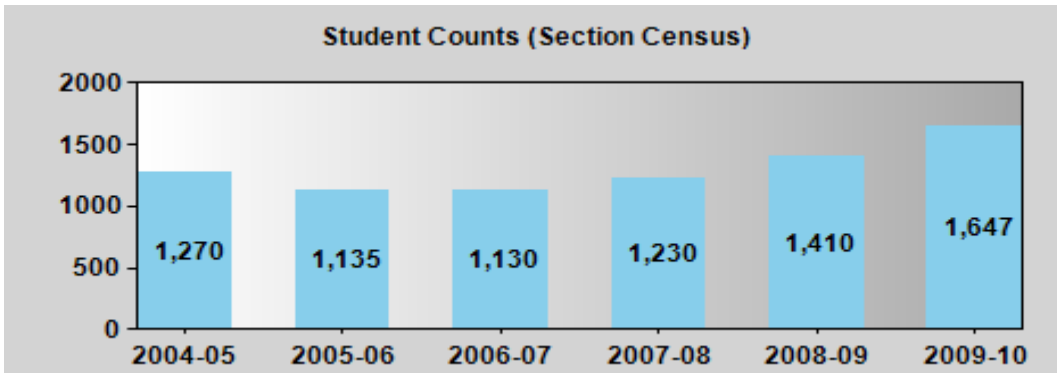
Saddleback College Program Review for the Accounting Program

Grades

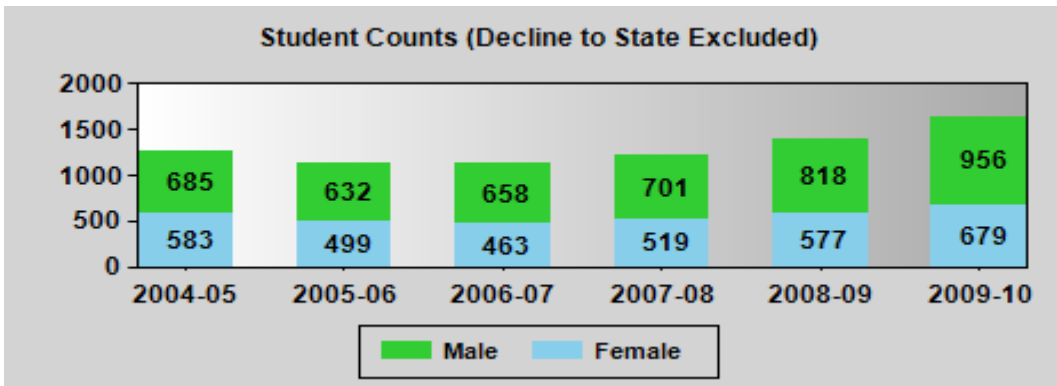


Saddleback College Program Review for the Accounting Program

Student Demographics



Age Group	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1. Below 18	17	20	5	8	9	14
2. 18-21	621	565	565	588	689	738
3. 22-29	345	311	341	356	413	499
4. 30-39	157	122	101	137	138	203
5. 40-49	93	80	79	89	103	123
6. 50-59	30	30	29	41	51	59
7. Over 59	7	4	10	11	7	11
Undefined		3				
Total Students	1,270	1,135	1,130	1,230	1,410	1,647



Saddleback College Program Review for the Accounting Program

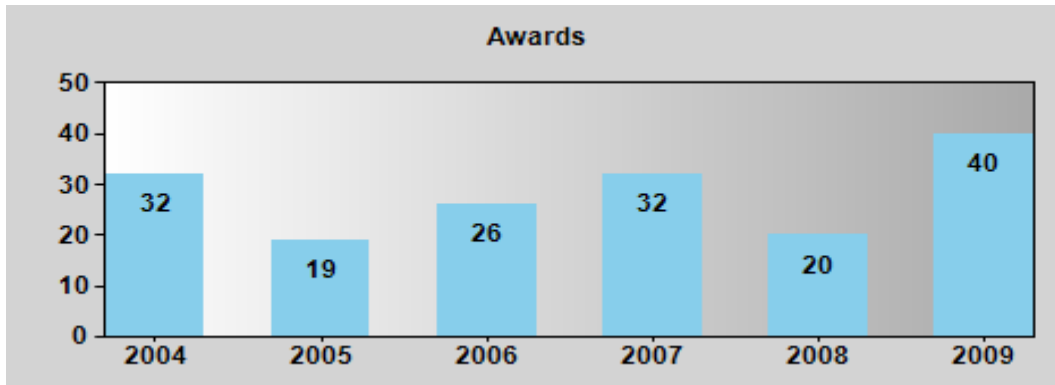
Ethnicity	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
White, Non-Hispanic	662	601	586	634	753	844
Decline to state	151	177	177	123	120	207
Mexican, Chicano, Mexican-American	80	62	59	91	90	96
Chinese	40	45	41	40	49	71
Middle Eastern	52	25	28	35	42	48
Mixed Ethnicity	14	22	27	33	41	66
Vietnamese	22	30	34	38	34	35
Korean	29	20	18	32	37	35
Other Asian	21	20	22	26	29	41
Other Hispanic	29	20	14	31	32	27
Filipino	21	16	20	30	31	32
South American	30	22	22	25	22	23
Japanese	31	24	18	24	22	23
Black, African-American	16	15	19	20	31	34
Other Non-White	22	16	14	18	28	22
Indian Sub-Continent	21	8	17	10	20	16
Central American	8	1	6	9	10	8
Other Pacific Islander	7	1	5	2	7	7
American Indian, Alaskan Native	4	1	1	3	10	7
Cambodian	3	2	1		1	4
Pacific Islander; Hawaiian	3	3	1		1	1
Pacific Islander; Guamanian	1	2		3		
Pacific Islander; Samoan	3	1		1		
Loatian				2		
		1				
Total Students	1,270	1,135	1,130	1,230	1,410	1,647

Saddleback College Program Review for the Accounting Program

Educational Goal	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Obtain a Bachelor's degree after Assoc.	499	434	434	516	592	600
Obtain a Bachelor's degree w/o Assoc.	168	153	156	162	192	246
Obtain a voc certificate and transfer	146	127	123	129	98	88
Undecided on goal	91	94	102	122	131	150
Advance in current job/career	102	74	71	91	89	113
Prepare for a new career	120	89	75	68	64	100
Personal Development	50	65	50	42	43	54
4 yr col std taking crs to meet 4 yr requirements					64	138
Discover/develop career interests	38	27	25	23	26	23
Obtain two-year voc. degree w/o transfer	28	29	19	20	26	24
Improve basic skills	4	23	21	21	30	33
Obtain a voc certificate w/o transfer	15	9	25	18	30	32
Obtain a non-voc degree w/o transfer	6	3	13	9	14	25
Maintain license	3	3	3	6	5	12
Complete credits for HS diploma or GED		4	3	3	6	7
		1	10			
To move fr NCR coursework to CR coursework						2
Total Students	1,270	1,135	1,130	1,230	1,410	1,647

Saddleback College Program Review for the Accounting Program

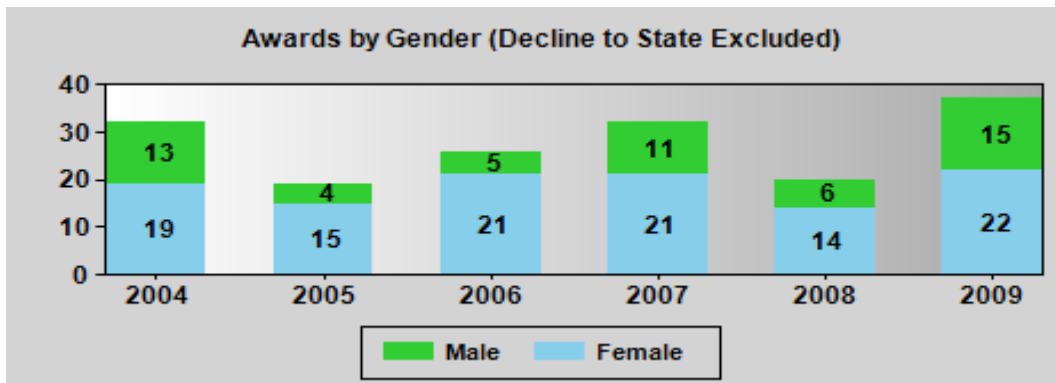
Awards



Awards by Age Group	2004	2005	2006	2007	2008	2009
2.18-21	2	3	1	4	2	3
3.22-29	6	4	10	4	4	10
4.30-39	11	7	2	5	6	16
5.40-49	8	2	13	11	5	9
6.50-59	3	3		7	2	2
7.Over 59	2					
Undefined				1	1	
Total Awards	32	19	26	32	20	40

Awards by Major	2004	2005	2006	2007	2008	2009
ACCOUNTANT	14	10	11	19	12	22
ACCOUNTING - TAX PREPARATION	5	2	4	7		
Accounting: Tax Preparation						5
COMPUTERIZED ACCOUNTING SPECIALIST	13	7	11	6	8	13
Total Awards	32	19	26	32	20	40

Award Type	2004	2005	2006	2007	2008	2009
Associate in Arts	8	8	10	6	8	9
Associate in Science	3	2	3	1	1	3
Certificate of Achievement	21	9	13	25	11	28
Total Awards	32	19	26	32	20	40



Saddleback College
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Staff Counts

Employee Type		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
PART-TIME	Atallah, Joe				1		1
	Bowman, Donald						1
	Cosper, Scott		1	1			
	Cox, Barbara			1	1		
	Estes, Michael	1					
	Gonzalez Del Rio, Raul	1					
	Johnson Sharp, Jillian	1					
	Karimi, Majid	1	1	1		1	1
	Neil, Jeanne	1	1	1			
	Robertson, Susan	1	1	1	1	1	1
	Rogan, Pat	1					
	Seilo, John		1	1			
	Stanich, Sandy				1		
	Total		7	5	6	4	2
Total		7	5	6	4	2	4

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Appendix D: Accounting Department Advisory Committee

SADDLEBACK COLLEGE
Business Science Division
Accounting Department
Advisory Committee Minutes
Friday, May 7, 2010

1. Members in attendance:

Irwin Bornstein, City of Mission Viejo	Anthony Teng, Accounting Dept. Chair
Betty Chavis, CSU Fullerton	Don Bowman, Associate Faculty
Steve Fisher, CSU Long Beach	Walt DeAguero, Faculty
Larry Lamb, Lamb Morton Perle &Gautschi	Majid Karimi, Associate Faculty
Cindy Taylor, Robert Half/AccountTemps	Alex Llorente, Faculty

Unable to attend:

Ed Jordon, Nolet Spirits
Kenn McFarland, Mission Hospital

2. Statement of Purpose

The committee reviewed the purpose of the meeting. The following were identified for this meeting:

1. Organize a consistent accounting department community that will guide the Department in meeting its mission.
2. Identify achievable short and long range goals.
3. Provide focus to the Department
4. Review course offerings
5. Understand college community needs
6. Future opportunities

3. Saddleback College Mission Statement

The committee reviewed the Saddleback College Mission Statement which is:

Saddleback College enriches its students and the south Orange County community by providing a comprehensive array of high-quality courses and programs that foster student learning and success in the attainment of academic degrees and career technical certificates, transfer to four-year institutions, improvement of basic skills, and lifelong learning.

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Program Review for the Accounting Program

4. Accounting Department Mission Statement

The committee reviewed the department mission statement and suggested the following revised statement:

The Accounting Department of Saddleback College enriches its students and the college community by providing quality instruction and relevant programs that prepares students for transfer, future careers, and lifelong learning.

5. Accounting Student Demographics

The committee reviewed student demographic information that was provided from the District inForm data warehouse. It was noted that, over the last three years, the largest student age group continues to be the 18 – 29 year old student who is taking accounting classes at Saddleback for the purpose of transferring to a four year university. Our two largest transfer universities are CSU Fullerton and CSU Long Beach. We also transfer students into the San Diego area. The department is also experiencing increased enrollment from post-baccalaureate students who are taking courses in preparation of taking the certified public accounting exam.

6. Class Offerings and Certificate Programs

The committee reviewed the three accounting certificate programs offered by the department. The three certificates appeared appropriate in relation to the College and Department mission statements. The following were concerns of the committee:

1. *Distance education based classes eligible for articulation* – representatives from the CSU recognize the growth of DE offerings. However, they were concerned about test processing in our DE courses. In order to continue articulation of ACCT1A and ACCT1B, the department must utilize proctored exams as part of the evaluation process. DeAguero and Teng both agreed to include proctored testing in both courses.
2. *Should the department consider CTEC certification for tax classes* – the committee discussed the merits of the CTEC program. Curriculum would have to be modified to accommodate the CTEC requirements. CTEC includes instruction of tax preparation for both federal and state. Committee members discussed the value of the certification. The department will continue to evaluate the program and report back to the committee at a future meeting.
3. *Additional courses that should be offered to students* – the committee unanimously agreed that the following courses should be considered as the department evaluates curriculum:

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- Advanced Accounting (including non-profit and governmental accounting)
- Accounting Information Systems (including internal controls)
- Business Writing (accounting and business emphasis)
- Business Communications (accounting and business emphasis)
- Microsoft Excel (accounting and finance emphasis)

The committee also suggested approaching CIM with the possibility of listing QuickBooks under Accounting since the application is an accounting program. An alternative idea was to offer a focused SMB (small to medium sized business) accounting software class. An issue to consider was the availability of a computer classroom for this offering.

The committee noted the new Entrepreneurial Accounting class was listed under the Business Department. It was suggested that the Accounting and Business departments discuss how to inform students about the class and how it is different from other accounting classes.

7. Community Partner Needs

The committee discussed possible partnership opportunities:

1. *Community outreach* – as a service to our community, the committee considered the following:
 - Participation in the IRS VITA program focusing on tax preparation of basic tax returns under the supervision of a supervising organization. IRS training is required and normally given in January.
 - Development of a financial literacy program in conjunction with the CalCPA. Initial focus might include senior centers in Laguna Wood and Mission Viejo. Other groups considered include high schools and other community education participants. Expansion depending on interest.
2. *Relationships with CSU* – as a service to our students, the CSUs are willing to provide college tours and presentations from current CSU students on the four year university experience and expectations. In the future, we may be able to organize other joint functions.

8. Future Opportunities

The committee discussed future possible opportunities. Some ideas included:

- Community financial literacy program
- Small business forum (entrepreneurship)

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Appendix E: Program Level Student Learning Outcomes

Accounting Department
Fall 2010

I	II	III	IV	V
Expanded Statement of Institutional Purpose	Program Student Learning Outcomes	Assessment Method and Criteria for Success	Assessment Results	Use of Results <i>(to be addressed and updated in AY 2010-2011)</i>
<p>Saddleback College Goal:</p> <p>Saddleback College enriches its students and the south Orange County community by providing a comprehensive array of high-quality courses and programs that foster student learning and success in the attainment of academic degrees and career technical certificates, transfer to four-year institutions, improvement of basic skills, and lifelong learning.</p>	<p>1. Students who take the core courses in Accounting (ACCT1A and 1B) will be able to prepare a set of basic financial statements.</p> <p>(Communication, Intellectual and Practical Skills, Breadth of Subject Area Knowledge)</p>	<p>1. 75% of students will be satisfactory or higher on embedded test questions (ACCT1A and 1B)</p>	<p>1. During the Fall 2009 semester, all ACCT1A and ACCT1B sections assessed this SLO.</p> <p>Overall, student achievement for this SLO was approximately 77 percent. Assessment results ranged from a low in the mid 60 percentile to a high in the high 80 percentile.</p>	

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Program Review for the Accounting Program

I	II	III	IV	V
Expanded Statement of Institutional Purpose	Program Student Learning Outcomes	Assessment Method and Criteria for Success	Assessment Results	Use of Results <i>(to be addressed and updated in AY 2010-2011)</i>
<p>Accounting Department Mission:</p> <p>The Accounting Department of Saddleback College enriches its students and the college community by providing quality instruction and programs that prepare students for transfer, future careers, and lifelong learning.</p>	<p>2. Students who take the core courses in Accounting (ACCT1A and 1B) will be able to calculate and analyze common ratios and numerical relationships that are produced through the accounting cycle.</p> <p>(Intellectual and Practical Skills, Breadth of Subject Area Knowledge)</p>	<p>2. 80 % of students will be satisfactory or higher on embedded test questions. (ACCT1A and 1B)</p>	<p>2. During the Fall 2009 semester, all ACCT1A and ACCT1B sections assessed this SLO.</p> <p>Overall, student achievement for this SLO was approximately 77 percent. Assessment results ranged from a low in the mid 60 percentile to a high in the high 80 percentile.</p>	

Saddleback College
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I	II	III	IV	V
Expanded Statement of Institutional Purpose	Program Student Learning Outcomes	Assessment Method and Criteria for Success	Assessment Results	Use of Results <i>(to be addressed and updated in AY 2010-2011)</i>
	<p>3. Students who take the core courses in Accounting (ACCT1A and 1B) will be able to demonstrate proficiency in processing the accounting cycle for a business.</p> <p>(Intellectual and Practical Skills, Breadth of Subject Area Knowledge)</p>	<p>3. 80% of students will be satisfactory or higher on embedded test questions (ACCT1A and 1B)</p>	<p>3. During the Fall 2009 semester, all ACCT1A and ACCT1B sections assessed this SLO.</p> <p>Overall, student achievement for this SLO was approximately 77 percent. Assessment results ranged from a low in the mid 60 percentile to a high in the high 80 percentile.</p>	

Saddleback College
Program Review for the Accounting Program

I	II	III	IV	V
Expanded Statement of Institutional Purpose	Program Student Learning Outcomes	Assessment Method and Criteria for Success	Assessment Results	Use of Results <i>(to be addressed and updated in AY 2010-2011)</i>
	<p>4. Students who take the non-core courses in Accounting will be able to demonstrate proficiency in communicating financial information in the subject area.</p> <p>(Effective Communication Intellectual and Practical Skills, Breadth of Subject Area Knowledge)</p>	<p>4. 80% of students will be satisfactory or higher in assigned semester project/case study.</p>	<p>4. During the Spring 2010 semester, all non-core sections assessed this SLO.</p> <p>Overall, student achievement for this SLO was approximately 85 percent. Assessment results ranged from a low in the mid 80 percentile to a high in the high 90 percentile.</p>	

Saddleback College
Program Review for the Accounting Program

I	II	III	IV	V
Expanded Statement of Institutional Purpose	Program Student Learning Outcomes	Assessment Method and Criteria for Success	Assessment Results	Use of Results <i>(to be addressed and updated in AY 2010-2011)</i>
	<p>5. Students in all Accounting classes will be able to present an oral presentation in the designated subject area.</p> <p>(Effective Communication, Intellectual and Practical Skills, Community/Global Consciousness and Responsibility, Breadth of Subject Area Knowledge)</p>	<p>5. 80% of students will have satisfactory or higher presentations.</p>	<p>5. During the Spring 2010 semester, all non-core sections assessed this SLO.</p> <p>Overall, student achievement for this SLO was approximately 85 percent. Assessment results ranged from a low in the mid 80 percentile to a high in the high 90 percentile.</p>	