Accounting Program Review

Accounting Department

Business and Workforce Division

2016

Prepared by:

Melody Barta/Bob Brown
DEPARTMENT/PROGRAM NAME: Accounting

LAST REVIEW: Spring 2011

CURRENT YEAR: 2016 - 17

AREA DEAN: Lena Tran

OVERVIEW OF THE DEPARTMENT/PROGRAM

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

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

The department offers three degree/certificate options:

1. Associates of Science degree in Accounting. This is normally the choice for students who are planning to transfer and pursue the bachelor’s degree in accounting.

2. Associates of Science – Transfer degree in Business Administration. This degree, approved in 2015, provides a path to a bachelor’s degree in business at a California State University. Many of the students choosing this option will become accounting majors or choose the concentration in accounting for their bachelor’s degree.

3. Certificate of Achievement in Accounting. This certificate is designed to provide students with the skills to enter the workforce after a two-year program at EVC.

The program offers 14 to 16 sections of accounting courses, covering 7 to 9 different courses each semester. With the growth in accounting jobs in the area, this offering has become very popular and headcount has been between 400 and 450 each semester. The majority of the students are coming directly from the local high schools and are in the 18-24 age group. The program also has approximately 40% of the total students who are in the over 25 age range and are working and taking a half load or less. Some of these students have a degree in another subject but are returning to college to pursue an accounting degree.

The main accomplishments for the department over the past five years are the following:

1. Worked with other business departments to create and gain approval for the Associate Transfer Degree in Business. This degree provides a clear path to a bachelor’s degree and has helped our college become the number one community college in transfers to San Jose University.

2. Hired a second full time accounting instructor in 2011, Bob Brown. Having two full time instructors has improved the consistency of the teaching philosophy in the department.
3. Created several new courses designed to meet the needs of Accounting graduates who need further courses to achieve their California State CPA requirements. These are ACCTG 105, Auditing, and ACCTG 107, Ethics in Accounting.

4. Created a hybrid online version of Quickbooks Accounting. This course has been offered in three semesters. The students taking the hybrid version have been mostly successful and have been favorable toward the course. The overall accounting students however, seem to still prefer the face-to-face version, as evidenced by enrollment numbers in semesters where both options are available.

5. Created a workbook called “Analyzing Corporate Financial Statements” to facilitate the analysis of a real-life financial annual report from an existing American corporation for the Financial Accounting course. This project is meant as a capstone for the course, and, therefore, is a comprehensive project that illustrates the students’ knowledge gained over the entire semester. This document is meant to be more than just a workbook, but also a resource to aid them in completing the required analysis. Creation of this workbook has provided our students a resource that more accurate assesses the learning outcome of this course, at a price much lower than the workbooks that are available for purchase.

Over the next two to three years it is our goal to develop a stronger relationship with California State University in San Jose. San Jose State’s lower division accounting classes have become impacted and we have seen a number of students in our Accounting 1A and 1B classes as a result of this. Accounting 1A, Financial Accounting, and 1B, Managerial Accounting, are four unit courses. Students taking these courses at EVC transfer only three units but the lower cost and the easier access to these courses are a valuable alternative for SJS students. We would like to work with San Jose State representatives to formalize this relationship. Other specific goals over the next three years include the following:

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

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

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

PART A: Program Effectiveness and Student Success

1. Department Mission and Goals

The goal of the department is to provide a favorable introduction into the field of Accounting. We aim to provide this through lower division coursework leading to an Associate degree for
students who intend to transfer to a four year institution. For those students in, or seeking entrance into the workforce, our mission is to provide accounting knowledge and skills to help achieve employment or greater responsibility. We intend to make the curriculum interesting and timely, and promote the desire on the part of students to continue to increase their knowledge of accounting in the future. We also address the ethical nature of the subject and encourage students to be well informed in this area for whatever career they choose. Our mission and curriculum goals, will help the college meet its strategic initiatives.

2. Department Set Standard and Measurement

According to data from the California Community Colleges Chancellor's Office the course success rate for EVC accounting over the past 5 years was 80.08%. The overall state course success rate for accounting for the same period was 67.13%. The 80.08% department success rate for the 5 years is also well above the overall EVC success rate of 70.61% for that period. The department has a general success standard of 70/70 which means 70% of students are targeted to reach a minimum 70% proficiency level. EVC has a very diverse variable student population and changes in demographics could have an impact on the success rates.

PLOs and SLOs are used to measure the department’s effectiveness. Data has been collected from SLO assessments for all courses and programs. The PLOs support the Institutional Learning Outcomes of the college.

3. Student Success by Ethnic Background/Distance Education

Student success by ethnic groups has trended very close to the overall EVC numbers. Students from Asian backgrounds have had a higher rate of success in the accounting department (84-87%) than the overall EVC numbers (76-80%). However students from Hispanic backgrounds have been a little lower in the department (66-75%), compared to overall EVC (67-77%). These are the two largest ethnic groups in the department. Other ethnic groups, lower in numbers, fluctuate by semester, but in general are about the same as the overall college. This is evident in the graph below which shows the Asia and Hispanic success rates more consistent over the 8 semesters and other groups with lower sample size have much greater fluctuations.

The accounting department has offered a total of four sections of Quickbooks Accounting since 2014 so the data comparing success in distance education to face to face courses is not a large sample. The results do show that for these three sections (one is currently in progress) the success rate in the distance education courses is in the 75-80% compared to an average of 80-85% in the face-to-face classes. This is in success and in passing rate. We find through enrollment comparisons that many of the students in our program prefer the face-to-face class rather than the distance education. We do expect to gain approval for hybrid courses in the 1A and 1B courses in the coming year, as this may be a means for attracting more San Jose State students.
4. Student Demographics

Over the past five years, the student demographics have remained fairly consistent. Comparisons to the overall college are discussed below.

Age

Compared to the overall college, accounting students are a little older than the overall student population. As shown in the graphs below, the department has very few students in the 17 and under category and students between age 18 and 24 normally represent about 50% of the population. The shift from the overall college is in the 25 to 39 range which represents about 35% of the department. The 40 and over group also is larger than the college average with about 15%. The reasons for this are 1) students returning to college to gain specific knowledge for job change or job growth, 2) students with bachelor degrees in other subjects returning to college, and 3) San Jose students taking courses at EVC.
EVC’s student headcount has consistently been 55% female and 45% male and the accounting department has an even greater percentage split with approximately 60% female and 40% male over the past 5 years. With all of the big 4 accounting firms having offices in the immediate area, and tech firms needing accounting professional workers, women have a wide range of opportunities. This might also be a part of the trend toward the 25 to 40 age group as women seek to gain accounting knowledge for job growth.
Ethnicity

Regarding the ethnic background of our students, we have consistently had over 80% of our students from Asian or Hispanic backgrounds, with Vietnamese students accounting for almost half of that number. In general, the total number of students has varied slightly over the past 5 years but the demographic breakdowns within those numbers has remained fairly consistent. This is a little higher than the college average, which is more in the 77-79% range for Asian and Hispanic students. The graph below shows the trend of headcount by ethnic group.

![Headcount by Ethnicity](image)

5. Overall Enrollment

Enrollment for the accounting has averaged 423 headcount and 511 seat count for the 8 semesters between 2012 and 2015. The range has been fairly tight with a headcount of 473 in Spring of 2014 being the only spike in the otherwise consistent trend. In that particular semester the seat count was also high, 577, but the seat count was 555 in the Spring 2015 semester, not that far off, with a headcount of 420. This indicates that many of our students are taking multiple courses in the accounting area. The overall enrollment of the accounting department sometimes fluctuates based on the instructors teaching certain courses. The pool of adjunct instructors is very small and does not consist of any Certified Public Accountants or many with high tech accounting experience. In order to keep our courses up to date with fresh ideas, we need to hire another full time instructor, add more instructors with current technology and accounting expertise to the adjunct pool.
6. Department Productivity (WSCH/FTEF)

The Accounting Department productivity has remained above 500 for every semester from 2012 through spring 2015, ranging from 508 to 588, but fell below 500 in fall 2015. The productivity in fall of 2015 was 476, matching the college overall productivity but well below the average it had been for the previous 7 semesters. Two main reasons for the lower productivity are the following:

- In this semester two courses were approved to run at less than 50% load, one with only 6 students for a class with a load of 35. While headcount and seat count were fairly consistent with previous semesters, these sections caused a low productivity.
- ACCTG 01A and 01B, two core courses which usually account for 7-8 sections each semester, changed from 5 unit courses to 4 unit courses. This was a change to accommodate the unit requirements for the AS – T, Business degree. This change will be evident in the productivity calculation in future semesters as well.
7. If the program utilizes advisory boards and/or professional organizations, describe their roles.

The Accounting Advisory Committee meets with the Accounting faculty twice a year during a joint CTE advisory meeting for all of the departments. These meetings are held during the months of October and May. The board members are professionals who work directly in the field of accounting. Accounting faculty selects members by contacting professionals who may be interested or have expressed an interest in the Advisory Board. These meetings normally start at 5:30 and end at 7:30 p.m. The Accounting Advisory Committee discusses new job trends and employment projections, as well as makes recommendations for the development of courses, certificates, and degree programs that will prepare students for the workplace. These recommendations are recorded in the minutes of each meeting, and are subsequently reviewed by the Dean and faculty members.

(See Attachment 1 for Advisory Committee documents)
1. Identify all courses in the program and describe how the courses offered in the program meet the needs of the students and relevant discipline(s).

There are 10 courses currently active in the division, and two additional course being developed.

**ACCOUNTING COURSES**

<table>
<thead>
<tr>
<th>Course Number</th>
<th>Course Name</th>
<th>Units</th>
<th>Year Last Revised</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 01A</td>
<td>Financial Accounting</td>
<td>4.0</td>
<td>2007</td>
</tr>
<tr>
<td>ACCTG 01B</td>
<td>Managerial Accounting</td>
<td>4.0</td>
<td>2007</td>
</tr>
<tr>
<td>ACCTG 022</td>
<td>Payroll Accounting</td>
<td>4.0</td>
<td>2009</td>
</tr>
<tr>
<td>ACCTG 030</td>
<td>Quickbooks</td>
<td>3.0</td>
<td>2010</td>
</tr>
<tr>
<td>ACCTG 062</td>
<td>Cost Accounting</td>
<td>5.0</td>
<td>2009</td>
</tr>
<tr>
<td>ACCTG 063</td>
<td>Intermediate Accounting</td>
<td>5.0</td>
<td>2009</td>
</tr>
<tr>
<td>ACCTG 095</td>
<td>Individual Income Tax CTEC Approved</td>
<td></td>
<td>2009</td>
</tr>
<tr>
<td>ACCTG 097</td>
<td>Accounting for Income Taxes</td>
<td>3.0</td>
<td>2009</td>
</tr>
<tr>
<td>ACCTG 101</td>
<td>Bookkeeping for Small Business</td>
<td>3.0</td>
<td>2011</td>
</tr>
<tr>
<td>ACCTG 105</td>
<td>Financial Statement Auditing</td>
<td>1.0</td>
<td>2014</td>
</tr>
</tbody>
</table>

With the exception of ACCTG 105, all of the active courses are part of a certificate or degree program. ACCTG 105 was recently developed to be part of an offering for students who need to meet specific requirements for the Certified Public Accountant in California. The courses also serve as review courses for students who return to school, change their major, or want to upgrade their skills.

The division has a number of students who take courses for personal use or for job advancement. These students usually do not enroll for certificates or degrees.

The following is the catalog description of all courses.

**ACCTG-01A - Financial Accounting**

This introductory course is designed for transfer students in business, information systems, and/or accounting. Topics include the accounting cycle, preparation and
analysis of financial statements, internal control, depreciation, inventories, receivables, liabilities, stockholders' equity, ethical issues, and accounting as a decision-making tool.

Units: 4

Lecture Hours: 4 | Lab Hours: None | **Repeatable:** No | **Grading:** L

Prerequisite: ACCTG 101 or MATH 011A or MATH 011R or MATH 011S or MATH 111; all with C or better

*Advisory Level* — **Read:** 3 | **Write:** 3 | **Math:** 2

Transfer Status: CSU/UC | Degree Applicable: AA/AS

ACCTG-01B - Managerial Accounting

This transfer course introduces students to managerial decision-making using accounting information. Topics include the master budget; static and flexible budgets; Statement of Cash Flows; capital budgeting techniques; cost-volume-profit relationships; contribution margin approach to decision-making; cost behavior analysis; job order and process costing; activity-based costing and just-in-time manufacturing; standard costing; responsibility accounting; cost performance reporting; special business decisions; financial statement analysis; incremental analysis; break-even analysis; and pricing under absorption and variable costing.

Units: 4

Lecture Hours: 4 | Lab Hours: None | **Repeatable:** No | **Grading:** L

Prerequisite: ACCTG 01A with C or better

*Advisory Level* — **Read:** 3 | **Write:** 3 | **Math:** 2

Transfer Status: CSU/UC | Degree Applicable: AA/AS

ACCTG-022 - Payroll Accounting

This course is an introduction to payroll accounting laws and procedures that affect payroll calculations, benefits, and deductions for federal and state tax filing and forms. The material is presented through lecture, discussion and a comprehensive payroll project.

Units: 4

Lecture Hours: 4 | Lab Hours: None | **Repeatable:** No | **Grading:** L
ACCTG 030 - QuickBooks

The course provides students with hands-on computer-based accounting using QuickBooks, including behind-the-scenes accounting. Proper use of QuickBooks business forms for recording sales and receivables, payables and purchases, and payroll will be presented. Students will explore methods of business problem solving.

Units: 3

Lecture Hours: 2.5 | Lab Hours: 1.5 | Repeatable: No | Grading: L

Prerequisite: ACCTG 101 or ACCTG 01A, both with C or better

ACCTG 062 - Cost Accounting

This course provides students with cost accounting principles, including essentials of job order, process cost, and standard cost accounting systems. The central focus of the course is how cost accounting helps managers make better decisions for planning, controlling, and profitability analysis in a business environment as well as costing concepts for products, services, and customers. Topics covered in this course are of significant value in personal financial management as well.

Units: 5

Lecture Hours: 5 | Lab Hours: None | Repeatable: No | Grading: L

Prerequisite: ACCTG 01B with C or better

ACCTG 063 - Intermediate Accounting

This course will cover comprehensive and up-to-date accounting topics. Topics will include the conceptual framework of accounting, income statement, balance sheet and
statement of cash flows, inventory, plant assets, depreciation, intangible assets and investments. Emphasis will be placed on the study of Generally Accepted Accounting Principles and their impact on the financial statement presentation required by the Financial Accounting Standards Board.

Units: 5
Lecture Hours: 5 | Lab Hours: None | Repeatable: No | Grading: L
Prerequisite: ACCTG 01B with C or better

Advisory Level — Read: 3 | Write: 3 | Math: 2
Transfer Status: CSU | Degree Applicable: AA/AS
ACCTG-095 - Individual Income Tax CTEC Approved

This is a comprehensive Income Tax Course (Part I--Basic; and Part II--Intermediate) with materials prepared by "The Income Tax School." "The Income Tax School" has received approval by the California Tax Education Council (CTEC) to provide a comprehensive Federal and California State Income Tax Course to fulfill the 60-hour qualifying education requirement mandated by California State Law. The material is presented through lecture, discussion, and review problems.

Units: 5
Lecture Hours: 5 | Lab Hours: None | Repeatable: No | Grading: L
Recommended: ACCTG 01A, C or better

Advisory Level — Read: 3 | Write: 3 | Math: 2
Transfer Status: CSU | Degree Applicable: AA/AS
ACCTG-097 - Accounting for Income Taxes

This course provides students with an introduction to Federal Individual Income Taxation with emphasis on statutory materials, principles, procedures and terminology. Special attention is given to tax problems encountered by individual taxpayers and the basic concepts of gross income, exclusions, adjusted gross income, deductions, exemptions, and tax credits. Tax planning techniques will be explored. Other tax entities, such as corporations, partnerships and fiduciaries will be discussed. Issues of gift and estate taxation will be reviewed. A comparative analysis of California tax law will be provided.

Units: 3
Lecture Hours: 3 | Lab Hours: None | Repeatable: No | Grading: L
Advisory Level — Read: 3 | Write: 3 | Math: 1
ACCTG-101 - Bookkeeping for Small Business

An introduction to accounting principles and procedures that apply to the operations of a small business. The material is presented through lecture and simulation activities including online computer activities. Transactions are analyzed and processed, financial statements are developed, and records are adjusted and closed for a complete accounting cycle for service and merchandising businesses. This course helps to prepare students for positions as accounting assistants or entry level bookkeepers. Course management software will be used to enhance learning.

Units: 3

Lecture Hours: 2.5  |  Lab Hours: 1.5  |  Repeatable: No  |  Grading: O

Advisory Level —  Read: 3  |  Write: 3  |  Math: 1

ACCTG-105 – Financial Statement Auditing

This course provides students with an overview of the process of auditing a company's financial statements. Successful completion of this course fulfills the requirement for the one semester unit of financial statement auditing for the California CPA certificate.

Units: 1.0

Prerequisite: ACCTG 01A with C or better

Advisory Level —  Read: None  |  Write: 4  |  Math: None

Lecture Hours: 1  |  Lab Hours: None  |  Repeatable: No  |  Grading: O

Prerequisite: ACCTG 020 with C or better

ACCTG-138 - Work Experience

Work Experience is designed for students who work or volunteer in a field related to their career major. Students are required to provide evidence that they are enrolled in a career program (e.g., education plan or coursework in a career/technical subject area). Students can earn one unit of credit for each 60 hours of unpaid volunteer time or 75 hours of paid work during the semester. Students can repeat Career/Technical Work Experience,
ACCTG-105 – Financial Statement Auditing

This course provides students with an overview of the process of auditing a company's financial statements. Successful completion of this course fulfills the requirement for the one semester unit of financial statement auditing for the California CPA certificate.

Units: 1.0

Prerequisite: ACCTG 01A with C or better

Advisory Level — Read: None | Write: 4 | Math: None

Lecture Hours: 1 | Lab Hours: None | Repeatable: No | Grading: O

Prerequisite: ACCTG 020 with C or better

Advisory Level — Read: 3 | Write: 3 | Math: 2

Transfer Status: None | Degree Applicable: NAA

combined with General Work Experience, or alone, up to a maximum of 16 units. Internship/job placement is not guaranteed.

Units: 1 - 8

Lecture Hours: None | Lab Hours: 1.81 | Repeatable: 15 | Grading: O

Co-requisite: Be employed or a volunteer at an approved work-site for the minimum number of hours per unit as stipulated for paid and unpaid status.

Advisory Level — Read: 3 | Write: 3 | Math: 2

Transfer Status: CSU | Degree Applicable: AA/AS

The specific courses required for the AS – Accounting are as follows:

ASSOCIATE IN SCIENCE DEGREE 2016-2017
ACCOUNTING
This curriculum provides training for entry-level accounting positions including general accounting clerks, bookkeepers, and similar workers in banks and business firms. Graduates from this program are qualified to meet the demands of offices requiring technical skills in general accounting and computerized bookkeeping. A grade of “C” or better in each major course is required to graduate.

Program Learning Outcomes:
• Prepare and record accounting entries in accordance with generally accepted accounting principles using both manual and computerized accounting systems.
• Apply knowledge of managerial, cost and tax accounting to identify and record economic events.
• Create and analyze financial statements, and communicate results to end users.

ACCTG 001A Financial Accounting    4.0
ACCTG 001B Managerial Accounting    4.0
ACCTG 030 Quickbooks      3.0
ACCTG 062 Cost Accounting      5.0
ACCTG 063 Intermediate Accounting  5.0
ACCTG 097 Accounting for Income Taxes  3.0
BIS 102 Microsoft Excel 3.0
BUS 071 Legal Environment of Business    3.0

Major Requirements     30.0
Any AA/AS Elective      6.0
G.E. Requirements  24.0

Total Units               60.0

The specific courses required for the Certificate of Achievement- Accounting are as follows:

CERTIFICATE OF ACHIEVEMENT 2016-2017
ACCOUNTING
This curriculum provides training for entry-level accounting positions including general accounting clerks, bookkeepers, and similar workers in banks and business firms. Graduates from this program are qualified to meet the demands of offices requiring technical skills in general accounting and computerized bookkeeping. A grade of “C” or better in each course is required to receive a certificate.

Program Learning Outcomes:
• Prepare and record accounting entries in accordance with generally accepted accounting principles using both manual and computerized accounting systems.
• Apply knowledge of payroll and tax accounting to identify and record economic events.
• Create and analyze financial statements, and communicate results to end users.

Requirements
ACCTG 101 Bookkeeping for Small Business  3.0
Courses remain active as prescribed in the catalog and curriculum. Reviews are done annually or whenever necessary by the dean and respective faculty to ensure that all courses are updated and revised to meet the needs of the students and keep abreast of current trends. A very strong advisory committee, consisting of accounting professionals in the area, helps keep the division informed regarding new or changing accounting issues. Advisory meetings are held annually. Recommendations made by the advisory board are taken into consideration when updates and revisions are made.

The faculty remains current in their discipline by attending workshops and conferences or continuing education. They seek out workshops and professional credit courses, which help faculty remain current in the latest accounting developments.

Textbooks and materials are regularly reviewed to ensure that the most recent editions are being used in the course. The evaluation of the course content is also done regularly to align program changes and to keep courses current with needs for business and the community. Programs and certificates are reviewed on a regular basis for validity to industry requirements and demands. Advisory committees are very helpful in decisions regarding changes to these programs and certificates.

2. All course outlines in the program should be reviewed and revised every six years. If this has not occurred, please list the courses and present a plan for completing the process.

All course outlines have been updated and revised where needed. Two of the courses, ACCTG 95, and ACCTG 101 are in the approval process with the EVC Curriculum Committee.

Courses that are no longer being taught have been deactivated.

3. Identify and describe innovative pedagogy your department/program developed/offered to maximize student learning and success. How did they impact student learning and success?

Accounting Lecture courses: Most accounting courses offered are lecture courses that are offered to meet the degree program requirements. Two such courses are Financial Accounting and Managerial Accounting. These two courses are vital in preparing the students for employment, and are transferable to both the CSU and UC systems. Both of these courses are taught using a hands-on approach. Realistic accounting situations are covered to provide opportunities for students to complete the accounting cycle for a
fictitious company. Managerial Accounting develops the students’ analytical skills by teaching decision making using accounting information from specific company examples.

Accounting Lecture/Lab courses: There are two Accounting lecture/lab courses. One, Quickbooks Accounting, is designed to teach students software that is used in industry. The other, Bookkeeping for Small Business, teaches accounting principles and procedures using simulation activities. Students also can now choose to take the Quickbooks class as a hybrid, completing most of the work outside of the traditional classroom setting.

The department faculty are always striving to use the most current teaching strategies through either technologies or problem based approaches. Videos of actual companies who use accounting strategies to solve problems, and group activities where students discuss alternatives to solve sample company problems are frequently used. With the availability of financial information from publicly traded companies on the internet, financial analysis and examples of the topics covered are taught using the most current information available.

4. Discuss plans for future curricular development and/or program (degrees & certificated included) modification. Use the Curriculum Mapping form to lay out your plan.

In development is a second income tax course, ACCTG 96A, Federal Income Taxation of Business. This income tax course focuses on the federal taxation of C and S corporations, partnerships, farms, and estates and trusts. Also covered are the filing requirements for exempt organizations and retirement plans, and the basic accounting structure of a corporation.

Also close to approval is ACCTG 107, Ethics in Accounting, a course designed for students who will need units in the ethics area to complete their California CPA requirements. This course will be available as a lower division, undergrad, or graduate student class.
5. Describe how your program is articulated with the High School Districts, CCOC (if applicable), and /or other four year institutions. (Include articulation agreements, common course numbering, etc.)

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

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

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

None

Part C: Student Outcomes

1. On the program level, defined as a course of study leading to a degree or certificate, list the Program Learning Outcomes (PLO), and how they relate to the GE/ILOs (link to ILOs). If you are completing this program review as a department or discipline and do not offer any degrees or certificates, please disregard this question.

CERTIFICATE OF ACHIEVEMENT 2016-2017
ACCOUNTING
This curriculum provides training for entry-level accounting positions including general accounting clerks, bookkeepers, and similar workers in banks and business firms. Graduates from this program are qualified to meet the demands of offices requiring technical skills in general accounting and computerized bookkeeping. A grade of “C” or better in each course is required to receive a certificate.

Program Learning Outcomes:
• Prepare and record accounting entries in accordance with generally accepted accounting principles using both manual and computerized accounting systems. ILO: Inquiry and Reasoning
• Apply knowledge of payroll and tax accounting to identify and record economic events. ILO Inquiry and Reasoning
• Create and analyze financial statements, and communicate results to end users. ILO: Inquiry and Reasoning

Requirements
ACCTG 101 Bookkeeping for Small Business  3.0
ASSOCIATE IN SCIENCE DEGREE 2016-2017
ACCOUNTING

This curriculum provides training for entry-level accounting positions including general accounting clerks, bookkeepers, and similar workers in banks and business firms. Graduates from this program are qualified to meet the demands of offices requiring technical skills in general accounting and computerized bookkeeping. A grade of "C" or better in each major course is required to graduate.

Program Learning Outcomes:
• Prepare and record accounting entries in accordance with generally accepted accounting principles using both manual and computerized accounting systems. ILO: Inquiry and Reasoning
• Apply knowledge of managerial, cost and tax accounting to identify and record economic events. ILO: Inquiry and Reasoning
• Create and analyze financial statements, and communicate results to end users. ILO: Inquiry and Reasoning

2. Since your last program review, summarize SLO assessment results at the course and program level (if this is your first program review, please summarize your SLO assessment results over the past 6 years). Please include dialogue regarding SLO assessment results with division/department/college colleagues and/or GE areas. Provide evidence of the dialogue (i.e. department meeting minutes or division meeting minutes...)

In 20011/12 the department completed an SLO matrix for every course. SLOs from the course outline were copied to the matrix, the method of evaluation was suggested along with a schedule for the assessments. The various methods of assessment were
discussed among the faculty and since teaching methods vary, the method of assessment would be at the discretion of the faculty member.

The matrices for all the courses have been filled in over the following years with most of the SLOs assessed at least once. In some cases where a course has only been taught by an adjunct, or not offered for several semesters, the schedule for assessment has fallen behind. Based on the assessments that have been done so far, almost all of the outcomes have been met, and there has been no modification of any of the SLOs.

In light of that, some individual instructors have used the assessment results to identify areas where more emphasis is needed. For instance, one of the few assessments from ACCTG 1B, prepare a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement, determined that only 60% of the students assessed could perform this task without any errors. As a result of that determination, the faculty that teach that course have been working through additional examples of these schedules in class, and have been assigning more homework of this type, in order to help the current students master these concepts.

The assessments have also led to faculty discussions on techniques in particular areas which were successful. Some faculty have shared course materials that they have found effective in solidifying certain concepts with other faculty members.

Program outcomes have followed a similar path in the department. Matrices have been completed for both the certificate and the degree for the department. In both cases, there is no real capstone course, so the PLOs are really a measure of a critical course SLOs. The SLO assessments have been overwhelmingly positive, therefore, the PLO assessments are positive, as well. Since the SLOs assessments have not generated any change in the SLOs, there has also been no change in the PLOs.

All course and program level assessments are available on the EVC website.

3. What plans for improvement have been implemented to your courses or program as a result of SLO assessment?

As mentioned in #2 above, based on discussions related to SLO assessments, some teaching techniques have been shared and revised by faculty. In other cases, some SLO assessment data led to a realization that a few SLOs needed to be changed or eliminated. This was completed as part of course outline revisions.

4. As a result of SLO assessment data, will you be requesting additional resources for your program or courses (i.e. additional faculty, equipment request, program personnel...)?
Most of the SLO assessments have shown that a high percentage of students are generally meeting the learning outcomes. Usually the assessments are based on a test at the end of a unit or a final exam at the end of the semester. It would be useful to be able to measure the student’s knowledge of certain learning outcomes earlier. We have considered purchasing clickers to be used in class for this purpose and that would be something we should invest in.

**Part D: Faculty and Staff**

1. Current faculty and staff members, area of expertise, how positions contribute to program success
2. List major professional development activities completed by faculty and staff in this department/program in the last six years and state proposed development and reasoning by faculty in this program.

**Faculty**

**Melody Barta, CPA**, Accounting Faculty, B.S. San Jose State University; M.S. Taxation, San Jose State University.

Melody has worked extensively in industry, and taught in several community colleges. Her area of expertise is in accounting and taxation. She taught as an adjunct faculty member at Gavilan, Mission/West Valley, and San Jose/Evergreen districts. She is currently working full time at Evergreen Valley College since fall of 2008.

**Area of Expertise:** She has been teaching the following courses at Evergreen: ACCTG 01A, ACCTG 01B, ACCTG 030, ACCTG 97, ACCTG 101 and ACCTG 105.

**How does my position contribute to program success?** My degrees are in business with an emphasis in accounting and taxation. I have many years of industry experience in the financial accounting and taxation areas. My teaching experience has been in various community colleges. I have also conducted seminars and workshops on business topics. These experiences have been very helpful in my class; the industry experience has been especially effective in my lecture classes. I am able to share the hands-on experience (industry) with my students, and utilize my work experience from working in the accounting industry to create, develop, and keep our programs and courses current with the needs of the accounting industry.

**Professional Development in the past two years:**

1. Revised and updated Accounting courses and programs.
2. Attended accounting and technology workshops, including one statewide conference.
3. Participated in diversity related activities.
4. Participated in college accreditation process.
5. Served on several hiring committees.

**Proposed Professional Development activities:**

1. Pursue the establish an internship for accounting students. This will provide real world experience and establish a connection and viable relationship with the employment sector.
2. Attend additional seminars and workshops in order to stay current with the changing accounting standards.
3. Visit local high schools to promote programs. This will help make the transition to college easy for the students, and reap benefits for both the students and the college.
4. Develop a relationship with the accounting program at San Jose State University. This will help our transfer students, which is the majority of the accounting students, make a smooth transition to the University.

**Bob Brown,** Accounting Faculty, B.S. Mathematics, California State Polytechnic University; M.B.A, Santa Clara University

Bob has over 25 years of experience in industry, primarily in high tech companies. He has held management positions in financial and managerial accounting areas in companies from start up to billion dollar revenue companies. Prior to being hired for a full time positions at Evergreen, he taught part time at Gavilan College, Cabrillo College and Evergreen. He is currently a full time faculty member at Evergreen Valley College since fall of 2011. Awarded tenure in 2015.

**Area of Expertise:** He has taught the following courses at Evergreen: ACCTG 01A, ACCTG 01B, ACCTG 62, ACCTG 63, and ACCTG 030.

**How does my position contribute to program success?** My years of experience in industry provides the source for my greatest contribution to the program success. Virtually every topic we cover in class I have experienced or supervised in a company. I am able to share this first-hand experience with students to make the topics interesting. For many students, ACCTG 01A and 01B are their first exposure to accounting and I try to make it an interesting and fun experience.

**Professional Development in the past two years:**

1. Revised and updated Accounting courses and programs.
2. Created Hybrid version of a course and attended workshops and conferences related to online teaching.
3. Participated in the accreditation process.
4. Participated in diversity workshop and a hiring committee.
5. Led faculty workshops at Professional Development Days.

**Proposed Professional Development activities:**
1 Pursue a more formal relationship with San Jose State University accounting program to encourage their students to enroll in ACCTG 01A and 01B. Use these students to mentor EVC students.
2 Attend additional seminars and workshops in order to stay current with the changing accounting standards and learn new teaching strategies.
3 Create a hybrid version of several more of our courses.
4 Develop a series of videos, interviewing professionals in accounting to use in the classroom as models for achieving a degree in accounting.

**Adjunct Faculty:**

**Fayez El Giheny**

Fayez El Giheny earned a MS in Business Administration from San Francisco State University in 1998, and also holds BS degrees in Accounting and Management. He has taught Accounting classes at Evergreen Valley College, CIS classes at Berkeley City College (formerly Vista Community College) since 1999, and has taught CIS, accounting, and other business courses at Napa Valley College, College of Alameda, Chabot College, and Heald College. He also has experience in database design and management, entrepreneurism, and business operations, as well as non-profit organization development and other public service activities. By utilizing implementing his extensive background including numerous years of in-the-field experience to his teaching, Fayez adds value to EVC’s accounting program. He is an asset to his and his students by because he provides providing both the theoretical and practical knowledge necessary to successfully master and apply accounting skills in the real world.

**Remy Welling**

Remy is an Adjunct Professor with a Master’s Degree in Professional Accounting from the University of Texas at Austin (consistently ranked Number One in the United States by U.S. News & World Report rankings – above Wharton and Stanford – for their Graduate Program in Accounting) with a specialization in Tax and a Bachelor’s Degree in Biology from the State University of New York at Buffalo (Phi Beta Kappa and Magda Cum Laude).

She worked for the Internal Revenue Service for over 22 years.

Also, she worked for her father and mother at Welling Motion Picture Services from about age 9 through 21, where she was involved in almost every aspect of a very successful small business on Long Island, New York. In the 1960s and 1970s, beginning well before the advent of VCRs and DVDs, they provided 16mm films nationwide to colleges, day camps for children and nursing homes.

**Arthur T. College II**

M.B.A. - Accounting and Finance, California State University, San Bernardino
B.A. – Business Administration, California State University, San Bernardino

A.A. – Business Management, Chaffey College, Rancho Cucamonga

Art worked for 20 years in local government and has served as a City Manager, Assistant City Manager, Executive Director of the Redevelopment Agency, Asst. Dir. of RDA, Director of Finance, Human Resources Director, Risk Manager, Data Processing Manager, Purchasing Agent and he was a C.C.M.T (California Certified Municipal Treasurer).

In addition to his work in local government he worked as a consultant to the SBA (Small Business Administration reviewing business with an SBA loans and making recommendations on the future status of the business and SBA loan. He has been the Executive Director of a Non-Profit Organization and the Controller for a non-profit. He has been a partner in two businesses and is currently a partner in a business that installs Wi-Fi systems.

Art has been with Evergreen Valley College for 11 years and teaches accounting and has been a part-time and full-time instructor since 1975. He possesses a “Life Time” Teaching Credential for the California Community College System

David Pan

David Pan started his teaching career at Evergreen Valley College in the fall of 2000. He has been in the role of adjunct faculty, except for the school year of 2001-2002 when he was a full-time instructor. Currently he teaches at both Evergreen Valley College and San Jose City College. He has taught Intermediate Accounting, Cost Accounting, Financial Accounting, Managerial Accounting and Bookkeeping for Small Business.

In 1987, David Pan earned a BS Accounting from San Francisco State University with Summa Cum Laude. While at SFSU, he worked as an intern in the banking industry. After his graduation, he worked for both public and private sectors of a wide range of industries, taking responsibilities as staff accountant to controller. Since early 1990s, he has started his own practice. His clients are locally situated, but some of their businesses are connected worldwide.

Using his practical experiences and real cases/stories as the ingredients for his lectures, David Pan shortens the distance between the classroom and the real world and connects the book and the job.

3. Identify current schedule for tenure review, regular faculty evaluation, adjunct faculty evaluation, and classified staff evaluation.

Currently, there are two full time, tenured faculty in the Accounting Department. In regard to regular faculty evaluations, tenured faculty members are evaluated every three years; adjunct faculty members are evaluated every six semesters of employment at EVC.
Describe the departmental orientation process (or mentoring) for new full-time and adjunct faculty and staff. (Please include student workers such as tutors and aides.)

Each new full-time faculty member on a tenure track is assigned a mentor, who consequently serves on the Tenure Review Committee of that person. The new faculty member is guided by the same mentor until they are granted tenure after their fourth year at EVC. If, however, the mentor happens to retire or leave the college before the new faculty member/mentee is granted tenure, steps are taken to find a replacement until the new faculty member completes his/her fourth year at EVC.

For new adjunct faculty members, they are mentored by the Dean and a full-time faculty member in the Accounting department. In addition to departmental orientation within the Accounting Department, Evergreen Valley College has a Teaching and Learning Center which provides orientation sessions at the beginning of each semester. These sessions provide new faculty with pertinent information about all of the resources that they are entitled to as employees of the San Jose Evergreen Community College District.

Part E: Budget Planning and Resource Allocation

1. Current Budget
   A. Identify the budget currently allocated for the department/program through the division budget (fund 10). Discuss its adequacy in meeting your program’s needs.

   General fund (fund 10) allocations for Accounting are $406,388 in the current college’s budget. This funding is needed to keep current employees. Additional funding is needed for step increases for faculty and staff. Extra sections of classes, established and new, could be offered with additional budget.

   B. Identify any external (fund 17) funding the department/program receives, and describe its primary use.

   Currently, EVC’s VTEA allotment is approximately $170,000. This money goes to vocational programs across campus, including accounting, which received $5,000 for 2015/16. The allotment has been used for a few years to update the Quickbooks software in the computer labs.

   C. Explain any grants or external funding sources (partnerships) for which your program is benefiting from.

   None at this time

2. Explain any grants or other external funding sources for which your program would be a good candidate. Do you have plans to apply for such sources.

   Not at this time
Part F: Future Needs

1. Describe any unmet needs for your department/program and how you plan to address them.

The Roble building, in which many of the accounting classes are conducted, is being vacated. This building includes four computer labs which are used for instruction and student assistance. It is unknown at this time where the replacement labs will be. If we do not have adequate labs with the software that is used to teach these classes on the computers, we will need to cancel classes as early as Spring 2017.

2. What faculty positions will be needed in the next six years in order to maintain or build the department? What staff positions will be needed in the next six years in order to maintain or build the department?

At least one full-time faculty, along with 2 to 4 additional adjunct faculty will be required with the next few years in order to maintain our current number of sections, and be able to offer the new classes that are in development. The focus on additional faculty should be to recruit Certified Public Accountants for the adjunct positions. Instructional Assistants in the business computer lab need to be maintained at least at current levels. The guidance these Assistants give accounting students as they work on project and complete their homework is crucial to student retention and success.

3. What equipment will be needed in the next six years in order to maintain or build the department? Provide specific purpose and rationale.

The one computerized class is held in RF-234. RF-234 is 1200 sq. ft., has 31 Intel Pentium 4 CPU, 3.0 GHz processors with 1 GB of RAM and 110 GB hard drives and is used for ACCOUNTING, CIT and Accounting classes. This room is also used for BIS and computer programming courses. The computer accounting application taught, QuickBooks, is upgraded annually in order to be teaching the current version of the program. Maintenance is done by the Campus Technology Support and Services with help from a part-time department technician. The QuickBooks program will need to be continuously updated as new versions of the software are released. Furthermore, the computers running the software will need to be regularly maintained and upgraded to insure proper functionality of the software.

The computers that are currently being used to teach the Computerized Accounting course are scheduled to be relocated to the Acacia building in 2017. At this time, the exact room location, and the availability of the new lab to hold classes is unknown. There is some concern that no labs will be available to teach the ACCTG 030 course on an on-going basis. In order to ensure that this popular course (30 to 60 students take this course each semester) laptops loaded with the QuickBooks software should be purchased, along with a rolling cart to store the laptops. This cart could be moved to any available classroom, where the ACCTG 030 class could be
held. This would alleviate the need for a special lab-type classroom to be available to hold the ACCTG 030 course each semester.

4. What facilities will be needed in the next six years in order to maintain or build the department? Provide specific purpose and rationale. Rooms available to Accounting are in question with the destruction of the Roble building. Alternate classrooms need to be identified that can accommodate 45 students (are normal course loading), and still have space for other classroom activities, such as space for students to work in small groups.

Part G: Additional Information

1. Describe any other pertinent information about the program that these questions did not address?

Part H: Annual Assessment (Program Faculty and PR Committee)

PART I: Resource Allocation Table

Program Reviews provide a valuable source of information for the College as it makes decisions on resource allocation, both in terms of funding and cuts. The following information, in table format, will be used by the College Budget Committee to help inform EVC’s Budget and Planning Process.

<table>
<thead>
<tr>
<th>Item Title/Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Productivity (WSCH/FTEF): 535</td>
</tr>
<tr>
<td>Student Success Rate: 80.5%</td>
</tr>
<tr>
<td>Number of class sections offered: 14-16 per semester</td>
</tr>
<tr>
<td>Changes in enrollment: +2.5%</td>
</tr>
<tr>
<td>Current Budget: $406,388</td>
</tr>
<tr>
<td>External funding: $???? (Perkins/VTEA)</td>
</tr>
<tr>
<td>Future Needs/Additional Costs: One new full-time instructor and additions to the adjunct pool. Upgraded computer labs with updated Quickbooks software. Possibly a class set of laptop computers. Clicker technology.</td>
</tr>
</tbody>
</table>
The accounting advisory committee met with the following people present:

Melody Barta, Full-time Instructor, Evergreen Valley College
Robert Brown, Full-time Instructor, Evergreen Valley College
Michael Breuleux, Adjunct Instructor, Evergreen Valley College
Mike Butera, Accountant SJ Giants
Tyler Adair, Director of Finance and Human Resources, SJ Giants
Mike Corrick, Retired
Clint Ramsey, CFO, Sprig Electric
Greg Myers, Retired

Introductions were made and the minutes from the previous meeting were reviewed, and then we opened our discussion time.
Student Learning Outcomes

We explained the process we are going through with the SLO assessments in all departments of the college. We touched briefly on the progress we have made in our accreditation process as well. Specifically, we noted that the assessments have resulted in very successful results in attaining the student learning outcomes and the process has made us more aware of the SLOs in our teaching.

Financial and Managerial Accounting Unit Values

We discussed the unit values for the financial and managerial accounting classes, and the effect on the business transfer degree. EVC currently offers these courses as 5 unit courses, and the number of units will need to be reduced in order for EVC to offer an Associate in Arts transfer degree in Business. An option of creating two tracks and having both the current five unit class and a new four unit class for transfer students was discussed. After discussion, the committee felt having two classes was not the best solution and that we should continue on the path to make both classes four units.

We also made the committee aware that our financial, managerial, and Quickbooks accounting classes have now been approved for online or hybrid classes.

New CPA Requirements

The discussion then turned to a review of the additional education requirements for those seeking to become a CPA in California in 2014 and later.

We reviewed with the committee a summary of a webcast provided by the California Board of Accountancy which outlined details of the additional 30 units which will need to be completed for CPA certification. Professor Barta had prepared a list of the courses that EVC was currently offering that would qualify for the additional units and the committee felt the courses listed were all valuable for a CPA. The committee again stressed that EVC could help provide the additional units, in particular, the 10 units of required ethics education. There was a suggestion that we create and offer a course completely devoted to the details of implementation of the Sarbanes Oxley law. The committee also recommended that we contact representatives of the regional accounting firms and open discussions about offering these courses to their prospective CPAs.

New Business

No new business was brought to the floor, and the meeting was adjourned.
The accounting advisory committee met with the following people present:

Melody Barta, Robert Brown, Clinton Pickering, CPA, Gallina LLP; Larry Low, Retired; Tyler Adair, Director of Finance and Human Resources, San Jose Giants; Mike Butera, San Jose Giants; Art College, Adjunct Accounting; Sandy DeWolfe, Dean of Business & Workforce Development; Marj Rico, Administrative Assistant, Bus & Workforce Dev

Welcome and introductions were made.

2. Accounting Certificate Changes update: There was a discussion regarding making changes to the Accounting Certificate of Achievement that is now being offered at EVC. At the present time, the courses required to get the Certificate are the same as the courses required for the degree. However, the degree requires more classes than the certificate, and, of course, has general education requirements. There was some discussion about changing the courses required for the Certificate to make it clearly a vocational certificate, and to differentiate the Certificate from the degree. The committee seemed disinterested in any Certificate program in Accounting, since most of the members present do not believe that obtaining a Certificate in Accounting will make an individual employable.

3. Transfer Degree/New Courses: Financial and Managerial Accounting classes don’t fit under the Business Transfer degree model as published by the State of California. We need to change the unit value of classes from five units to four units in order for them to fit into the Transfer Model Curriculum. Maybe we should keep both a 5 unit and a 4 unit course? Melody and Bob have done what they can and are awaiting approval of unit value change. Since the courses would be shorter, the committee was asked what topics should be removed so the courses will fit into one less hour per week. The committee agreed that we should not teach the Worksheet or Closing Entries any longer.

4. Other Updates: Melody showed the new Texas Instruments BAII Plus calculators that were purchased for classroom use using VTEA money. The committee approved of the calculators.

5. One unit Audit class: State requires one unit maximum audit course for those who wish to take the state CPA exam. The committee found the one unit Auditing class is appealing. The class would give people options.

The meeting was adjourned.

Advisory Committee
Accounting
Spring 2014

The accounting advisory committee met with the following people present:

Melody Barta, Full-time Instructor, Evergreen Valley College
Introductions were made and the purpose of the advisory committee was discussed for the benefit of our newest member, Alan Pinck. We reviewed the minutes from the previous meeting, and then opened our discussion time review our progress on Student Learning Outcomes.

**Student Learning Outcomes**

We explained the need for student learning outcomes, and the assessment of those outcomes as it pertains to the accreditation process, and our continued progress in this area.

**Financial and Managerial Accounting Unit Values**

The discussion then turned to the College and State approval of the new 4 unit courses ACCGT 1A and 1B, Financial and Managerial Accounting respectively. These courses will replace our current ACCTG 20 (Financial) and ACCTG 21 (Managerial) 5 unit courses. We are still awaiting C-ID on both of these new courses. The committee overwhelmingly agreed that EVC should wait to start offering these new courses until Fall 2015. They think it would be troubling to students to start new courses mid-year.

**New Course Developments**

We then announced that the new 1 unit course in Financial Statement Auditing has been approved by the College Curriculum Committee. The committee again stressed that EVC should continue to help provide the addition 30 units of required education for CPAs, and should market certain courses toward those individuals seeking CPA certification in California.

We then discussed creating a Certificate of Achievement in Taxation. This certificate would be geared toward students wishing to become Enrolled Agents. While there is no specific educational requirement to become an Enrolled Agent, Mr. Pinck (an Enrolled Agent himself) felt strongly that potential EA candidates need proper education before attempting to sit for the EA examination. He felt a certificate should start with our CTEC course (ACCTG 095) and we should add 2 new courses: 1) Business Taxation (should be a 4 unit course) and 2) Ethics and IRS Representation (3 unit class).

There was additional discussion reading the possibility of developing a second Computerized Accounting class to teach the Peachtree (Sage) accounting software program.

**New Business**

No new business was brought to the floor, and the meeting was adjourned.
I. Welcome and introductions were made around the table.
   a. New members Kate Shaner and Ryan Hennessey were welcomed to the Committee.

II. Progress on Student Learning Outcomes and Assessment
   a. Happy to report that all Accounting courses have SLO & Assessment information.

III. Update on Financial and Managerial Accounting course updates
   a. Progress toward AS-T – Melody reported that the 2 revised, 4-unit accounting courses have been approved by the State, and have both been granted C-ID, as well. These courses should be offered in Fall 2015.

IV. New Courses
   a. QuickBooks Hybrid course – Bob reported that the QuickBooks (ACCTG 30) hybrid course has shown disappointing enrollment numbers so far. The Committee in general agreed that accounting is a subject that does not readily lend itself to online learning. They believe that accounting is too technical of a subject for most people to learn online. The Committee feels that we should focus on providing face-to-face offerings, especially for the courses that count toward a degree or certificate.
   b. Financial Statement Auditing course – Bob told the Committee that our one unit course has been approved, and will be offered for the first time during Intersession 2015. This course is meant to part of the 30 units needed to earn a CPA license.
   c. The 2 newest members of the Committee expressed a concern over the use of online homework systems. They both felt that students gain a better grasp of the material when working accounting problems out on paper. They suggested that use of these online systems should be discouraged at EVC.
   d. Clinton recommended developing courses on Fraud, Revenue Recognition and Leasing.

V. ESBA—We informed the Committee of the formation of the Business club on campus, and asked them to consider being guest speakers or offering office tours to the ESBA.

VI. New Developments--Clinton stated that convergence of U.S. GAAP and IFRS is imminent, and, therefore, we should be informed on the “Big GAAP/Little GAAP” differences. The general feeling in the accounting industry is that there will be 2 sets of rules after the convergence—“Big GAAP” for publically held companies, and “Little GAAP” for privately held companies.
Attendees: Bob Brown, EVC; Melody Barta, EVC; Clinton Pickering, Gallina; Clint Ramsey, Sprig Electric; Kate Shaner, Deloitte; Maricela Galaviz, Gallina

I. Welcome and introductions were made around the table.
   a. The committee welcome a new member, Maricela Galaviz from Gallina LLP

II. Accreditation Update – Happy to report that the issue of including assessment of Student Learning Outcomes in faculty evaluations has been given verbal approval by the ACCJC, and EVC expects to be off probation soon. No written confirmation has been received to date.

III. Update on Financial and Managerial Accounting unit values
   a. The revised, 4 unit financial and managerial accounting classes will be offered for the first time in the fall semester. These classes were modified to fit into the business transfer degree.

IV. New Courses
   a. The only new course, ACCTG 105—Financial Statement Auditing, was offered for the first time in Intersession 2015. It was cancelled due to low enrollment. We are offering it again as a night course this summer.
   b. Kate (Delottie) and Maricela (Gallina) strongly recommended that we develop an ethics course that focuses on business/accounting ethics.
   c. Other courses that were discussed for possible development: Business Communications, Industry-specific accounting courses, and Advanced Excel.

V. Paths to a career in accounting/finance
   a. The general advice from the committee was to focus on transfer programs, as almost all companies in the area require a B.S. for all accounting and finance positions. It was noted that even bookkeeping firms in the area require will not hire bookkeepers without a 4-year accounting degree.
   b. Clinton (Gallina) felt that the A.A. degree might be appropriate for those seeking employment in the non-profit sector.
   c. Clint (Spring) stated that his staff mostly consists of non-degreed accounting clerks, and that this is common in the local construction community. He recommended keeping the certificate in accounting for those seeking employment in construction accounting.

VI. Existing Courses
   a. Government and Non-profit Accounting—the committee felt we really need to focus on promoting this course, and running it once a year.
   b. Work Experience—there was a long discussion on the difficulty new grads have in obtaining employment due to lack of experience. The committee strongly recommends that we work harder to develop more local corporate partnerships to provide work experience for our students.

VII. Miscellaneous
   a. Melody (EVC) presented a sample chapter of the course supplement that she is developing during her sabbatical.
   b. The impact of the BA in Automotive on the accounting program was presented.
c. Bob (EVC) discussed the progress that has been made in evaluating the adjunct faculty this semester.

VIII. Meeting Adjourned

Advisory Committee

Accounting

Fall 2008

The accounting advisory committee met with the following people present:

Melody Barta, Full-time Instructor, Evergreen Valley College

Esthela Estrada, MBA, CPA, Estrada Phuong & Co.

Irina Kurysh, Staff Accountant, Mission Bell Manufacturing

Clinton Pickering, CPA, Gallina LLP

Introductions were made and the purpose of the advisory committee was discussed. We reviewed the minutes from the previous meeting, and then opened our discussion time on the topic of certificates.

Certificates of Achievement

It was the general consensus of the committee that the current certificate programs heavily emphasize the bookkeeping aspect of accounting. With that said, it was agreed that the Computerized Accounting courses that are required for such certificates should concentrate solely on the use of QuickBooks, since it was felt that the vast majority (80 – 90 %) of small businesses use this program for their accounting needs. It was also suggested that we look into an Enrolled Agent or Tax Preparer certificate to offer in addition to our current certificate programs. Esthela suggested that we include either work experience or a second computer class in our Certificate of Achievement in Accounting. She also asked if we could have a certificate program that required less units, and, therefore, could be completed in a shorter amount of time than our current certificate program.

Associate in Science Degree

The topic then turned to our A.S. degree. Esthela suggested that we substitute Business Statistics and Finite Math for Intermediate Accounting and Income Tax Accounting in our current
A.S. requirements. She also asked about the other A.S. degrees offered in Business in addition to the Accounting degree. The question was then posed as to how transferrable our A.S. is to a bachelor’s program at a university. It was a recommendation of the committee that we form a relationship with San Jose State to insure our programs complement their programs. It was then asked what percentage of our students seek an A.S. as opposed to the percentage of transfer students we have. We set this as an item for discussion at our next meeting. Melody said she would try to bring some statistics for the meeting in the spring.

**New Courses**

Documentation was distributed regarding the two new proposed courses—Payroll Accounting and Accounting for Government and Non-Profits. All attendees were pleased with the new course offerings. A new course was suggested that would focus on many small business topics in one course. Suggested topics were payroll, income tax documentation, fraud and understanding financial statements.

Shortly thereafter, the meeting was adjourned.
Advisory Committee

Accounting

Spring 2009

The accounting advisory committee met with the following people present:

Melody Barta, Full-time Instructor, Evergreen Valley College
Marilyn Snapp, Full-time Instructor, Evergreen Valley College
Arthur College, Adjunct Instructor, Evergreen Valley College
Esthela Estrada, MBA, CPA, Estrada Phuong & Co.
Mike Corrick, Retired Accountant

Introductions were made and the purpose of the advisory committee was discussed. We reviewed the minutes from the previous meeting, and then opened our discussion time with Art giving an overview of our new course Accounting for Government and Non-Profits. We also discussed the new Payroll course. The discussion then turned to the QuickBooks course, and Art brought up the possibility of adding real-life experience to the course. The other committee members responded well to this suggestion, and the professionals of the group agreed that very small organizations, such as homeowners associations, might be open to having student interns put there financial information into QuickBooks.

Certificates of Achievement

The proposed certificates for the Tax Preparers program were discussed. The group liked the short certificate, but would like to see a course in Law or Marketing in the longer certificate. Also, it was suggested that we add 10-key skills to a course, or develop a 1 unit course to teach 10-key skills.

Associate in Science Degree

Again it was suggested that we modify our requirements of our A.S. degree to more closely mimic the CSU requirements for transfer students.

Next 5 Years

We were asked to discuss the next five years in the job market. The group felt that accounting will be strong for employment opportunities, and we should develop new courses in Business Ethics, Tax Issues for Non-Profits and Budgeting. It was also suggested that we develop a certificate program for the Accounting for Government. They also recommended that we include more computer courses in our certificate programs.
Shortly thereafter, the meeting was adjourned.
As the meeting commenced, introductions were made, and the minutes from the previous meeting (Fall 2009) were reviewed. We then enjoyed a presentation of the new BIMM certificate.

The first order of accounting business was to review the newly established course—Payroll, Accounting for Government and Non-Profit Organizations and Income Tax (ACCTG 95). They were pleased about the new offerings and we discussed enrollment levels. Both expressed a desire to promote the payroll course, and possible include it in a new certificate.

That recommendation lead to a discussion surrounding the elimination of the 2 accounting related BIS certificates. Both agreed that those certificates seemed to have too little accounting and math to lead to employment. They suggested a short certificate that would include ACCTG 101 (Bookkeeping), ACCTG 30 (QuickBooks), ACCTG 22 (Payroll) and Business Math. We also discussed a longer certificate that would include those 4 courses and ACCTG 20 (Financial Accounting), Business Law, and possibly ACCTG 21 (Managerial Accounting). They expressed a desired, as did the attendees of our previous meeting, to have a course developed that incorporates Budgeting and Planning.

The meeting was adjourned shortly thereafter.
As the meeting commenced, introductions were made, and the minutes from the previous meeting (Spring 2010) were reviewed. We then enjoyed a presentation of new BIMM technology.

The first order of accounting business was to review the progress made on new certificates or programs since the last meeting. The only new news to report was the status of transforming ACCTG 101 into a hybrid course. Most on the committee thought this was a good course to try in this format. The general consensus was the next course to move to an online format should be QuickBooks. The committee felt that moving more courses to an online or hybrid format would be beneficial to our accounting program.

We next discussed marketing plans for our department. The committee generally felt that marketing to working professionals would not be that effective for semester long courses. Developing short courses aimed at working professionals was recommended as a better approach. Most agreed that the best approach to a marketing plan is to focus on transfer students, as it is getting harder to enter the local universities as a freshman.
The last thing that was discussed was adding to our adjunct pool. It was unanimously agreed that we should greatly expand our number of adjuncts, and we should not regularly schedule any of our adjuncts to have the maximum units allowed. They also believed that we should have a few adjuncts “in reserve”.

The meeting was adjourned shortly thereafter.