De Anza College

Program Review – Annual Update Form

Briefly describe how your area has used the feedback from the Comprehensive Program Review provided by RAPP members (if unsure, request the feedback form from your dean/manager).

Mission feedback for improvement:

"Department's mission aligned with college mission could be more specific to the department—a bit too general and broad. Would like to see more details and possibly examples showing that specific alignment."

We have updated our department's mission as follows to include specific student groups that we are serving.

The Accounting Department is committed to helping students achieve their academic and career goals, whether they are preparing to transfer to a four-year university or transitioning into the accounting profession. We offer a supportive, equitable environment where students of all backgrounds can develop the technical skills and business acumen necessary for success. Our rigorous and diverse curriculum prepares students for accounting degrees, career advancement, and specialized certifications, including the CPA designation. We provide the foundation students need to excel in accounting and build a successful and rewarding career.

Program goals feedback for improvement:

"Facilitate Student achievement of transfer goals" could be made more specific include metrics (e.g. increase transfer rates by ____% by ____ date)

What Guided Pathways tools is the department referring to? Be more specific (e.g. transfer maps, village events regarding transfer).

The goal is for transfer, but attaining a degree or certificate is not necessarily equivalent to transferring. Many students who attain degrees/certificates do not transfer, and vice versa."

- The accounting department will facilitate student achievement of transfer goals to support and sustain a 7% increase in the completion of the associate in science in Business Administration for Transfer (AS-T) degree by Spring 2027.
- 33% of our full-time faculty members hold office hours regularly in the Business Village Lounge to meet with students not only to answer questions in accounting courses, but also to offer guidance on their academic progress and transfer goals.
- The accounting department participated in the welcome day, enrollment day and CTE Open house to speak with students interested in accounting and or business about transfer maps to outline the courses required for students to complete the associate in

science in Business Administration for Transfer while also meeting the transfer requirements for a four-year institution.

- We incorporated an informative transfer map session in our recent, "From Community College to CPA" event to encourage students to enroll in courses to align with their transfer objectives, therefore reducing the risk of students taking unnecessary or unproductive courses that could delay completion. A Transfer Counselor gave structured guidance for students to follow to reach their transfer goals to different UC and CSU campuses that offer business, economics, and accounting concentrations.
- We have partnered with Moss Adams, an international professional services firm, to host regular career panel events in the winter and or spring quarters in the business village lounge. Young professionals include De Anza/Foothill Alums who transferred to four-year institutions share their transfer experiences, make connections, and build a sense of community with our current business students.
- Faculty Members are encouraged to invite their students to attend the annual Transfer Day event hosted by the Transfer Center.
- To address the feedback on the certificates, please see section on enrollment trends.

Our department is committed to making accounting more accessible to students to facilitate their transfer goals. As part of this effort, we plan to participate in the Equity and Engagement's Learning in Communities initiative. Currently, we are in the initial stages of designing an introductory financial accounting course that will be integrated with a composition and reading course to enhance students' understanding of both subjects in a more cohesive and approachable way.

Reflection on Enrollment Trends Feedback for Improvement:

"Explanation of adding more in-person sections is not necessarily clear. How many were offered before? What % are you thinking of increasing by? Etc.

What data have you reviewed to suggest that in-person classes are in demand? Link this enrollment trend to previous program goal of reviewing transfer goals, degree and certificate completion. What is the correlation between the two? What are the department's plans to try to increase enrollment in light of the decreasing trend?"

• Our core introductory accounting courses have seen an increase in enrollment of 27% in the in-person hybrid sections from academic year 23 to 24, while there has been an overall decrease of 4% in the online sections.

Limits: Course Credit Status Credit Instructional Modality DA - Hybrid

Unit	2022-23	2023-24	Percent Change
ACCTD001A	500	599	20%
ACCTD001B	191	303	59%
ACCTD001C	154	170	10%
Total	845	1,072	27%

Limits: Course Credit Status Credit Instructional Modality DA - 0					
Measures: E	nrollments				
Unit	2022-23	2023-24	Percent Change		
ACCTD001A	821	749	-9%		
ACCTD001B	694	627	-10%		
ACCTD001C	556	610	10%		
Total	2,071	1,986	-4%		

- We plan to maintain an overall 10% increase in face-to-face hybrid enrollment for our introductory accounting courses by spring 2027.
- The correlation between the increase in face-to-face hybrid enrollment and the goal to increase transfer degree completions is that students who attend accounting classes on campus are more likely to engage in on-campus community events, whether they'd be hosted in the business village lounge or in the main quad, as outlined in the program goals. This increased participation in on-campus activities supports greater student success and higher transfer degree completion rates.
- The Accounting department has plans to offer a credit and noncredit mirrored bookkeeping certificate. The program demand is backed by the labor market information report, and we have started the curriculum process. The Bookkeeping Certificate aligns with the department's goal of serving both students who wish to transfer to four-year institutions and those seeking career transitions. By offering an accessible, low-unit, tuition-free certificate, the program will spark interest in accounting, leading to increased enrollment and higher certificate completion rates. Additionally, students completing the Bookkeeping Certificate may gain confidence in their academic success, inspiring them to pursue the associate in science in Business Administration for Transfer degree as the next step in their educational journey. On the other hand, students who initially come to De Anza with the goal of transferring to a four-year institution can benefit from the low-unit Bookkeeping Certificate as they work toward their Associate for Transfer degree, further enhancing their career prospects.

Exploring success rates feedback for improvement:

Success rates used to lie in the 75-79% range but then jumped to the 83-84% range consistently over the past three years. What does the department think is the reason for such a jump? "Some of the factors that influence student success rates in our department are personnel, the economy, and perceptions of the accounting field." This does not provide enough detail. We do not know how these factors affected student success. Please provide examples and details.

How do the success rates align with their program goals of student academic goal completion?

The increase in success rates in our accounting courses can be attributed to students enrolling in accounting 1B and 1C already showing a solid foundation by successfully completing the entry-level Accounting 1A course. These students are highly motivated and committed to their success. As a result, the success rates in accounting 1B and 1C are higher, ranging from 84% to 94%, compared to the department's overall success rates of 75% to 79% from academic year 2022 to 2024. Similarly, other upper-division courses, including

Intermediate Accounting, Individual Tax, Advanced Tax, and Auditing, have seen success rates between 81% and 92%.

In contrast, Accounting 1A, often considered a "weeder" course, has a lower success rate ranging from 74% to 79%, which is within the department's overall average success rate. This is expected, as Accounting 1A is an introductory course with no prerequisites, and it is common for entry-level courses to have lower success rates. This trend is typical across disciplines, where introductory courses tend to have larger enrollments and a broader range of student preparedness, resulting in a lower overall success rate compared to more advanced courses with smaller, more focused groups of students.

The success rates in accounting 1A, 1B, and 1C are directly tied to the program's goal of helping students complete their academic objectives. These courses are required for all accounting certificates and associate degrees, making them key to students' progress. The high success rates in accounting 1B and 1C show that students are building a strong foundation in accounting 1A, which helps them succeed in more advanced courses. By ensuring students pass these core courses, the program supports their ability to earn certificates or degrees and achieve their academic and career goals.

Exploring gaps in successful course completion by ethnicity feedback for improvement. "Differences in outcomes are acknowledged but only indicate more research is necessary. Has your department used the many tools available to look across multiple years and across courses and sections?

Has the department collaboratively looked at their individual course success rate reports and had conversations around their outcomes? Specific strategies to narrow equity gaps need to be identified."

- Yes, with the help of the Institutional Research, Planning and Accreditation office (thank you Lisa and Mallory!), our department has used the many tools available to look across multiple years and across courses and sections to analyze success rates. As indicated in the responses in this update, we have looked at the comparison in enrollment between in-person hybrid and online classes and the comparison in success rates between introductory courses and courses that need accounting prerequisite.
- Since accounting 1A sections have lower success rates as compared to other accounting courses needing prerequisites, we have also looked at how the success rates differ for 1A online and 1A in-person hybrid sections. The 1A online sections have seen a 0% change in success rate over the last 4 academic years, while the 1A inperson hybrid sections have seen an 8% increase in success rate over the last 4 academic years.

Limits: Course Credit Status Credit Instructional Modality DA - Online Measures: Course Success Rate					
Unit	2020-21	2021-22	2022-23	2023-24	Percent Change
ACCTD001A	77%	76%	80%	77%	0%
ACCTD01AH	100%	100%	100%		-100%
Total	N/A	N/A	N/A	77%	0%



• We have also looked at the change in success rates by student ethnicity in our 1A sections over the last 4 academic years and found that there is a 2% increase in success rates in Black students.

Limits: Course Credit Status Credit Instructional Modality DA - Hybrid, DA - Online

Aeasures: Enrollments and Course Success Rate										
Ethnicity	2020-21		2021-22 2022-23			2023-24		Percent Change		
	Enrollments	Course Success Rate	Enrollments	Course Success Rate	Enrollments	Course Success Rate	Enrollments	Course Success Rate	Enrollments	Course Success Rate
Asian	829	82%	624	85%	597	80%	632	80%	-24%	-2%
Black	42	60%	40	63%	38	63%	49	61%	17%	2%
Filipinx	113	81%	92	83%	88	70%	74	80%	-35%	-1%
Latinx	423	64%	323	59%	310	63%	312	61%	-26%	-5%
Native American	5	60%	5	100%	6	17%	7	100%	40%	67%
Pacific Islander	14	79%	9	67%	11	82%	8	50%	-43%	-37%
Unknown ethnicity	101	89%	86	78%	101	87%	110	83%	9%	-7%
White	245	76%	170	69%	170	82%	156	72%	-36%	-5%
Total	1,772	77%	1,349	75%	1,321	76%	1,348	74%	-24%	-4%

- Our department has worked together to review individual course success rate reports and share strategies to address the equity gap in success rates. These strategies include offering closed-captioned recorded instructional materials with embedded quizzes both before and after lectures to support learning for in-person hybrid and online students. Another successful strategy is to provide fillable notes to help students follow along with lectures in all course formats. Key accounting terms are explained in a way that relates to real-world situations, making it easier for students to connect the material to practical applications in business. Additionally, we collaborate with the Student Success Center to offer tutoring services, with successful students tutoring new ones.
- 50% of our full-time Faculty Members are participating in the pilot RSI Cohort in the fall 24 quarter to be proactive in improvement in this area. We are all learning and implementing backward design to clarify course objectives, helping students understand exactly what they need to do to succeed.
- Our department is interested in comparing course success rates in relation to the size of enrollment on the section level. We will begin the conversation by using individual course success rate reports in our department meeting in the winter quarter. However, we would like to see if this data can be located in the Precision Campus tool.

Teaching and Learning Strategies feedback for improvement.

Would like to see examples of specific teaching and learning strategies that are implemented across sections. The examples shared seem to be outside the classroom, what is taking place within the class to ensure students are successful? * If the purpose of the program is for students to pass their CPA exam, what strategies are used across sections to ensure students pass their exams?

- Teaching and learning strategies are addressed in the last question. Please refer to the exploring gaps in successful course completion by ethnicity.
- In all Accounting 1A sections, we introduce students to different accounting career paths and explain how learning the basics of accounting is essential for passing the Uniform Certified Public Accountant exam and becoming a Certified Public Accountant. This is covered early on in Chapter 1 to show students the importance of their coursework. We also organize career panels, both in and outside the classroom, to spark students' interest in accounting and encourage them to complete their degree or program. In our advanced courses, such as Intermediate Accounting, Auditing, Cost Accounting, Tax, and Advanced Accounting, we provide CPA review materials that are embedded in publishers' materials to help students prepare for the exam and support their career goals.
- 1. Describe any changes or updates that have occurred since you last submitted program review (comprehensive program review <u>submissions</u>)
 - All changes and updates have been reflected throughout the responses to the feedback on improvement items and the summary of progress below.
- 2. Provide a summary of the progress you have made on the goals identified in your last program review (as included in the comprehensive program review).
 - We have seen a 7% increase in associate in science in Business Administration for Transfer (AS-T) degrees from academic year 23 to 24.
 - Based on the data included in the recent LMI report for accounting, there is a labor market gap in the Bay Area with 4,618 annual openings for the Bookkeeping occupational cluster and 898 annual (3-year average) awards for an annual undersupply of 3,720 students. In the Silicon Valley Sub-Region, there is a gap with 1,037 annual openings and 175 annual awards for an annual undersupply of 862 students.
 - Our department has started the curriculum process to offer a bookkeeping certificate (credit and noncredit) effective fall 25 to become the third out of 28 colleges within the Bay Region to offer non-credit certificates offerings in this subject.
 - To support returning students working toward the <u>225-quarter unit accounting and</u> <u>business education requirement</u> to sit for the Uniform CPA exam, our department has successfully offered Cost Accounting and Advanced Accounting sections in Fall 2024 to meet this need.
 - In response to the narrowing pool of CPA candidates at four-year institutions, our department has secured a collaborative opportunity with the California Society of CPAs' Community College Pathway program. As one of the first community colleges in Northern California to partner with this program, we offer students a career preparedness initiative that introduces them to public accounting. Each participating student is paired with a mentor from an accounting firm and gains access to valuable networking opportunities. This partnership ensures that when students transfer to fouryear institutions, they are not only 'ready' for campus recruiting but also able to compete effectively with peers who have been at the four-year school since their first year.

Additionally, by providing a clear pathway to a career, this program helps students stay focused on their coursework and achieve success, knowing that their education is directly connected to future professional opportunities.

3. If your goals are changing, use this space to provide rationale, or background information, for any new goals and resource requests that you'll be submitting that were not included in your last program review.

Our department has applied for the ZTC Acceleration II Grant Program for the Bookkeeping certificate. This new program pathway meets 2 of the 4 criteria that qualify a program for ZTC. The criteria are that the bookkeeping certificate has a high value in our regional labor market and the certificate requires high materials costs. The following is the excerpted filing information from the grant application:

High value program pathway:

Based on Lightcast information, labor demand for bookkeepers, accounting, and auditing clerks in the Bay Area and Silicon Valley is expected to remain stable over the next five years. The total number of jobs is projected to grow slightly from 8,766 in 2023 to 8,798 in 2028. Demand for workers in this field will continue to generate significant job openings, with an estimated 5,187 openings over five years and 1,037 annual openings. Industries such as local government, accounting services, and corporate offices remain key employers of bookkeeping professionals. In terms of specific job titles, roles like accounts payable specialists and bookkeepers are in high demand, particularly in the Bay Area, with employers such as Robert Half and Randstad actively posting openings. Overall, while growth is modest, steady labor demand for bookkeeping positions is expected to persist across a variety of industries in the region.

In the Bay Area, there are 28 community colleges offering an average of 881 awards annually over the past three years (2021-2023) in TOP Code 0502.00 - Accounting. Within the Silicon Valley Sub-Region, 7 community colleges awarded an average of 175 certificates or degrees per year in this field during the same period.

Additionally, two other career and technical education (CTE) institutions in the Bay Area awarded an average of 17 certificates annually over the last three years (2020-2022) in CIP However, there are no CTE institutions in the Silicon Valley Sub-Region issuing awards in this specific CIP code.

There is a labor market gap in the Bay Area for the Bookkeeping occupational cluster, with 4,618 annual job openings compared to 898 annual (3-year average) awards, resulting in an annual undersupply of 3,720 students. Similarly, in the Silicon Valley Sub-Region, there is a gap with 1,037 annual job openings and only 175 annual (3-year average) awards, leading to an undersupply of 862 students each year.

High-Cost Materials:

The following is a list of required materials, and their costs associated with each course.

Accounting 1A - \$87 Payroll Accounting - \$198.75 QuickBooks - \$182.75 Excel - \$65

This totals \$533.50 if students decide to rent materials for the term. However, the cost increases to upwards of \$800 if they would like to own the textbooks and materials for review purposes. This does not include materials for the Bookkeeping Certification preparation course.

ZTC grant will cover 1 year worth of the QuickBooks software access for the program. Therefore, our department is requesting lottery funding to support the required need of this high-cost software in the bookkeeping certificate.

- 4. Describe the impact to date of previously requested resources (personnel and instructional equipment) including both requests that were approved and were not approved. What impact have these resources had on your program/department/office and measures of student success or client satisfaction? What have you been able to and unable to accomplish due to resource requests that were approved or not approved?
 - Our department recently hired a full-time faculty member who is already making a positive impact on students' learning. As a first-generation college graduate with industry experience and a background teaching at four-year institutions where our students transfer, we are confident he will not only help bridge the gap between community college and four-year universities but also support students in their transfer journey.
- 5. How have these resources (or lack of resources) specifically affected disproportionately impacted students/clients?

See above.

6. Refer back to your Comprehensive Program Review under the section titled Assessment Cycle as well as the SLO website (<u>https://www.deanza.edu/slo/</u>) for instructional programs. In the table below provide a brief summary of one learning outcome, the method of assessment used to assess the outcome, a summary of the assessment results, a reflection on the assessment results, and strategies your area has or plans to implement to improve student success and equity. If your area has not undergone an assessment cycle, please do so before completing the table below.

Table 1. Reflection on Learning Outcomes (SLO, AUO, SSLO)

Learning Outcome (SLO, AUO, SSLO)	Financial Accounting 1A SLO #1 Demonstrate a knowledge of double entry accounting for business transactions and adjustments and prepare, explain and analyze financial statements using GAAP.				
Method of Assessment of Learning Outcome (please elaborate)	A standardized exam consisting of 15 multiple choice questions covering concepts described in COR in ACCT 1A/1B/1C. This exam has been given to almost all enrolled students in our Fall quarter classes every three years. The results then form the basis for the remaining assessment cycle process.				
Summary of Assessment Results	At the end of fall 2024, we had 270 students representing 12 sections in accounting 1A participating in our measurement of SLO #1. The success rate was 87.21%. Please note that the data of one of the sections does not conform with our standards. However, we have eliminated the results of the students who were given a different set of questions and/or omitted certain questions.				
Reflection on Results	The success rate of 87.21% exceeds our minimum target of 75%. It increased from 85.7%, which was the SLO success rate from 3 years ago. The bank reconciliation item, which had a historically low success rate of 56%, has improved to 68.21% even though it still falls short of the minimum target of 75%. Every other SLO question had a success rate higher than 75% except for a question regarding real accounts should not be closed at the end of the accounting cycle. In summary, the overall success rate of 87.21% exceeded our minimum target of 75%.				
Strategies Implemented or Plan to be Implemented (aka: enhancements)	 Implement real world and case-based bank reconciliations in teaching chapter 7 on cash and preparing bank reconciliations to enhance students' learning. Participation in LinC to partner with EWRIT 1A course to enhance students' learning in both accounting and reading in a cohesive an integrative way. By doing this, students will gain a better understanding of accounting terms relevant to bank reconciliations. Our department plans to explore zero-cost textbooks and materials such as Openstax, Libretexts and Pressbooks and add enhancements to these open education resources, which do not compromise teaching, learning, or assessment integrity. 				

Done? Please email this form to your dean/manager.

7. Dean Manager Comments:

The Accounting Department has updated its mission and goals, emphasizing equity, student success, and CPA preparedness. Success rates in introductory courses have risen from 74% to 79%, while advanced courses remain strong, ranging from 81% to 92%. These efforts have also helped to close equity gaps, resulting in a 2% improvement in success rates for Black students over four years.

The department is fostering a strong culture of collaboration, both internally among faculty and staff and externally with key partners. Within the department, faculty work closely to align goals and share best practices to ensure consistent student support. The partnership with the Student Success Center plays a vital role in providing targeted assistance to students, while collaborations with external agencies like Moss Adams and CalCPA give students valuable exposure to career pathways. These partnerships help bridge the gap between community college education and professional practice, significantly enhancing students' career readiness.

I support their goal of preparing students for career success through the Bookkeeping certificate and the CPA review materials embedded in the coursework, along with the networking skills developed through collaboration with industry experts. The faculty are doing an excellent job of recognizing the needs of the diverse student groups—returning students, those looking to transfer, and students preparing for jobs, whether in bookkeeping or with the ultimate goal of achieving a CPA. I sincerely thank all our accounting faculty for their dedication and careful planning on how best to support all students.