



**Accounting and Finance
Department
Instructional Program Review
Self-Study Report
March 2, 2021**

Faculty

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Unit's Mission Statement

We strive to provide students with the highest quality instruction, incorporating the latest technology when possible, to ready our students for academic success after transfer to universities, obtain needed job skills, and provide personal financial knowledge for their own benefit. It is our goal that students become more productive at work, are prepared for the rigor of university course work, and that the surrounding community is enriched by building better futures through learning.

The department has collaboratively drafted and adopted the following Program Student Learning Outcome: *Successful students in Accounting and Finance will demonstrate their knowledge of all tasks associated with Financial and Managerial Accounting concepts necessary for acceptance into a Business or Accounting Bachelor's degree program at a University or for a vocation in accounting.*

I. The Accounting and Finance Program

Description of the Program

The Accounting and Finance Department serves students who seek to transfer to a four-year university, earn a Certificate of Achievement, earn an Associate of Arts Degree, or enhance job skills. The Accounting and Finance Department offers Certificates of Achievement and Associate of Arts degrees in Professional Accounting and Vocational Accounting. A large number of our students are Business Administration majors who plan to transfer to a university. Most of these students must complete our "core courses"—ACCT 100, 101, and 102. Some students attend Cerritos College simply to take one course, or obtain a specific skill with no intention of completing a program of study. However, the majority of our students are primarily accounting or business majors who seek to transfer or to earn one of the Accounting degrees or certificates.

Below is a discussion of the specific factors that were discussed by the faculty and are provided to support and clarify the list of Strengths, Weaknesses, Opportunities and Threats (SWOT) as listed starting on page 11.

Faculty

All of the full-time faculty are Certified Public Accountants (CPA) with significant experience in multi-national companies and public accounting firms. The real-world experiences of the faculty provide invaluable classroom examples to help students gain an understanding of the profession and the opportunities available to them for their future. Each faculty with an active CPA license must complete eighty hours of continuing professional education during each two-year license renewal period. The continuing professional education assists in keeping faculty abreast of current trends and developments in the accounting profession. The faculty will continue to maintain existing relationships with industry professionals and recruit guest speakers and/or mentors for our students. (S1, S2, S5)

Furthermore, most of the part-time faculty of the Accounting/Finance department are licensed CPA's with vast personal and professional experience to enhance the classroom dynamics. The part-time faculty are an integral part of our department and are included in the department discussions as their involvement and input significantly enhance our teaching methods and student performance. The department has established a list of policies for our three core courses (see above) to provide consistent instruction in the classes that comprise approximately two-thirds of the sections offered and of the

students enrolled in ACCT/FIN classes each semester. The department has implemented a ‘mentoring’ program in order to provide part-time faculty with additional tools for developing delivery methods and grading to be more consistent with department standards. See Appendix A for a list of the Accounting and Finance faculty and Appendix J for a list of the department policies for our core courses. (S1)

Department Objectives

The Accounting and Finance Department (the Department) is redirecting our focus from simply teaching students accounting and finance to also working with the students to develop their professional and interpersonal skills to better prepare them for their university and professional careers. In addition to offering an extensive and diversified selection of accounting and finance courses, the Department is developing a program, Pathway to Success (PSP), to provide students events and training to develop their professional skills, such as resume writing, interviewing, networking, and professional etiquette. The program involves the Department faculty and industry professionals’ participation in supporting and mentoring students throughout the program. A more detailed discussion of this program is included in the SWOT analysis starting on page 11. See Appendix C for details of the PSP. (S5, O3)

Core Accounting Courses

Our three core accounting classes consist of Introduction to Accounting (ACCT 100), Fundamentals of Accounting I (ACCT 101), and Fundamentals of Accounting II (ACCT 102). Together, these three courses comprise nearly two-thirds of class sections offered each semester and account for nearly two-thirds of our department’s student enrollment each semester.

Our ACCT 100 course introduces students to accounting by understanding the foundation of how accounting is used and how it is beneficial to individuals and businesses. ACCT 100 is the mandatory prerequisite for several of our other accounting classes. This course is transferrable to the California State universities as an elective; the course is not transferable to any of the University of California schools.

The other two core courses, ACCT 101 and 102, are transferrable and apply towards accounting degree requirements at many four-year schools. These two courses cover all components of Financial and Managerial Accounting; these two courses, and the adopted textbook, have been reviewed and approved by most of the universities in California that offer accounting curriculum.

The remaining courses offered cover the spectrum of topics necessary for a well-rounded accounting education. All our classes satisfy the requirements for transfer to a four-year university as a business or accounting major, or needed to qualify to take the CPA exam, a major requirement to become a CPA. Our classes include Payroll Accounting, Income Tax, Cost Accounting, Intermediate Accounting, Advanced Accounting, Governmental Accounting, Auditing, and Ethics. The department also offers computerized accounting courses covering Excel, TurboTax, Sage 50, and QuickBooks. (S3, S4, W1, O4)

Finance Courses

The department offers three finance courses: Retirement Planning & Investing (FIN 51), Personal Finance (FIN 125/125M) and Introduction to Stock Market Investing (FIN 126). Both FIN 125 and 126 are CSU transferrable, but also provide personal enrichment and improve job skills.

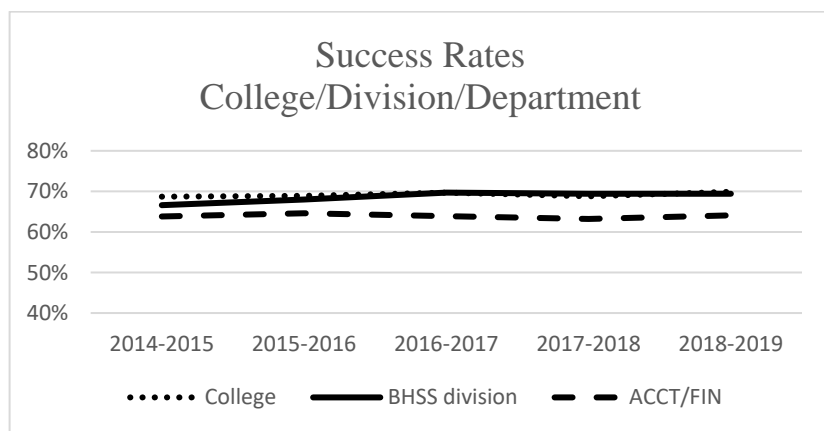
We recently added an additional finance course to our curriculum, FIN 125M – Personal Finance. While the FIN 125 class satisfies the general education requirement in Plan A, section B(3), the FIN 125M course is approved to satisfy a general education requirement for CSU transfer in Plan B, section B(3), and, as such, has a prerequisite of MATH 60. FIN 125M can also be used to satisfy the math requirement for those majors that do not have a specific math requirement. There are also ongoing discussions involving the math department, administration, and the Board of Trustees to have FIN 125M meet the math proficiency requirement for certain majors and degrees that do not have a specific math requirement. See Appendix B for a list of Accounting and Finance courses. (S3, S5, O3)

Analysis of Institutional Data

The department regularly reviews the various institutional data provided by the College including FTES, Completion Rates, Retention Rates, Degrees and Certificates Awarded, and the Perkins Core Indicators. Below is a discussion of the review of these data.

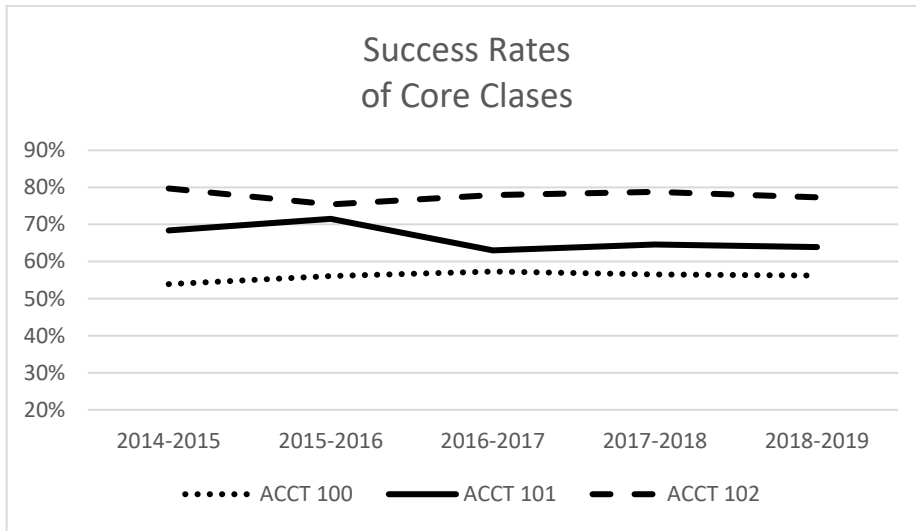
Success Rate

The Successful courses are courses where a student receives a grade of A, B, C, or Pass. The course Success rate for the ACCT/FIN department has remained fairly consistent, averaging about 64% over the past five-year period; while the department success rate is considered acceptable, it remains slightly lower than that of the college and the division. This could be attributed to the inherent and perceived difficulty of accounting and finance courses, however, the faculty will continue to monitor the department success rate and discuss areas and methods for improvement. (S4, W1, O3)



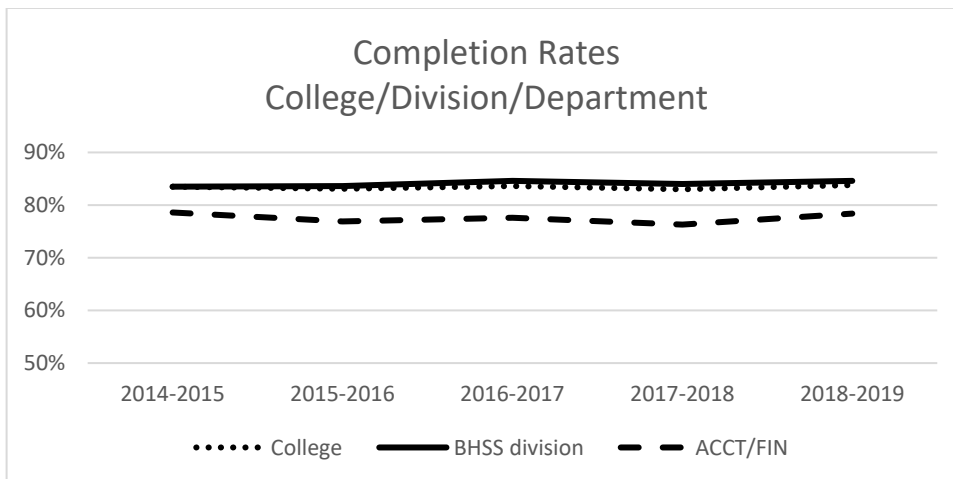
The success rates for our three core courses, ACCT 100, 101, & 102, have remained fairly consistent over the past five-years. The success rate for ACCT 100 has averaged about 56% over the past five years which is moderately lower than the success rates for the other core accounting courses, ACCT 101 and 102, which average 68% and 78%, respectively, for the same five-year period. The department faculty review the SLO data each semester and develop and share additional examples, problems, and projects to enhance the comprehension of the ACCT 100 concepts the SLO have

identified as problematic. The department faculty will continue their efforts to identify the reasons for the low retention rates in ACCT 100 and implement plans for improvement. See Appendix E for a list of the SLO and drafted action plans. (S4, W1, O3)



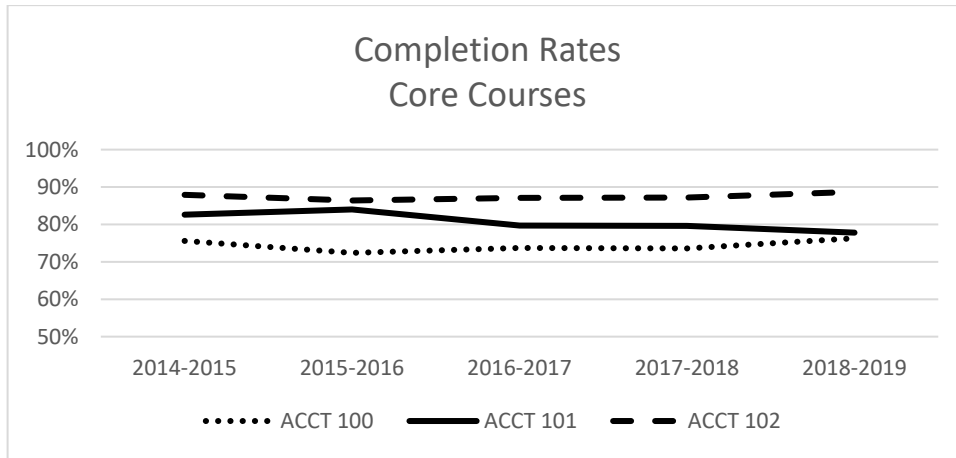
Completion Rate

Completed courses are courses where a student receives a grade, any grade. The Course Completion rate for the ACCT/FIN department averaged about 78% over the past five-year period, which is slightly lower than that of the college and the division. While the department completion rate is considered acceptable, the faculty will continue to monitor the department completion rate and discuss areas and methods for improvement. (S4, W1, O3)



The completion rate for our three core courses, ACCT 100, 101 & 102 have remained fairly consistent over the past five-years. The completion rate for ACCT 100 has averaged about 74% over the past five years which is moderately lower than the completion rates for the other core accounting courses, ACCT 101 and 102, which average 81% and 87%, respectively, for the same five-year period. The department faculty review the SLO data each semester and develop and share additional examples, problems and projects to further explain the more problematic concepts the SLO have identified. The

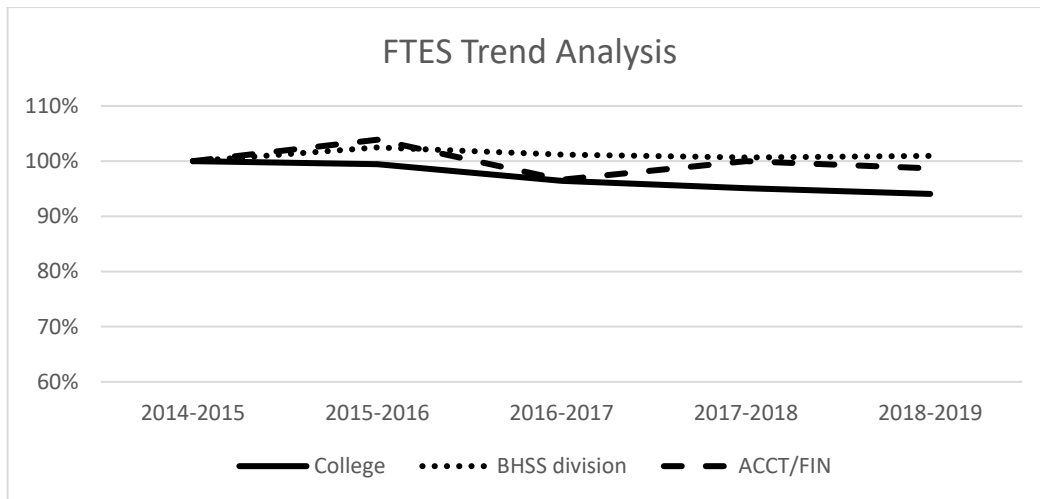
department faculty will continue their efforts to identify the reasons for the lower completion rates in our three core courses and implement plans for improvement. (S4, W1, O3)



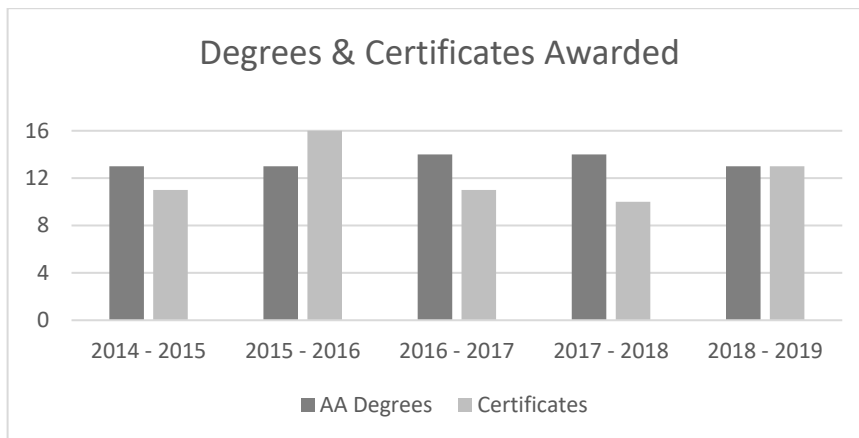
The Department believes tutoring and one-on-one assistance greatly improve students understanding and, therefore, their success in our notoriously challenging classes. We continue to offer faculty-staffed tutoring labs and encourage students to frequently attend office hours. Discussions on teaching methodologies at department meetings also contributes to improved success and completion.

FTES

The number of Full-time Equivalent Students (FTES) in the ACCT/FIN department over the past five-years has consistently exceeded that of the college and is consistent with that of the BHSS division. The graph below shows the trend of the FTES for the College, the BHSS division and the ACCT/FIN department using 2014-2015 as the base year. A trend analysis shows the patterns in the FTES across the five-year period. (S1, S3, W2, O3, O5, T1)



Degrees & Certificates Awarded



The number of degrees and certificates awarded has remained fairly constant over the past five years. During the five years of fall 2014 to spring 2019, the ACCT/FIN department offered five different degrees and certificates. We attribute the relatively low number of certificates and degrees awarded to the many and often confusing degree and certificate offerings that no longer met the needs of our changing student population. Effective fall 2019, only two ACCT/FIN degree and certificate options are now available, Professional Accounting and Vocational Accounting, making it easier for students to commit to an education pathway. Furthermore, instructors are encouraging students to declare their major and choose one of the two degree or certificate options. See Appendix D for the Professional Accounting and Vocational Accounting pull sheets. (S3, O3, O4)

The ACCT/FIN department also participates in the state-wide Guided Pathways project. An ACCT/FIN pathway has been developed to contribute to improving our students' college experience by providing them with a clear class progression to follow to assist with their transition to a university or into the workforce. Jobs in the accounting and finance field usually require a bachelor's degree, therefore, the majority of the accounting and finance students' goal is to transfer to a four-year university to earn a bachelor's degree. Often times, the students will complete the classes for a degree or certificate, however, as their ultimate goal is a bachelor's degree, they do not see the need for the certificate or associate's degree. According to the survey of our accounting students conducted in the fall 2020 semester, 88% of the respondents indicated they plan to transfer to a four-year university. Furthermore, 49% of the ACCT/FIN students indicated their ultimate goal is to earn a bachelor's degree and 16% indicated their ultimate goal was to earn a master's degree; 15% indicated they plan on earning an associate's degree. See Appendix H for a copy of the survey and a summary of the survey results. (S3, S5, O3, O4, T1, T2)

Accounting Industry Analysis

According to the U.S. Department of Labor, between 2016 and 2026, the number of jobs for accountants and auditors in the United States is expected to increase by 10%. Changes in tax laws and the regulatory environment, as well as the expansion of global commercial business and increased financial controls, continue to drive the demand for skilled accountants in the public and private sectors. (O3, O4)

The accounting profession consists of a wide array of financial positions, including, but not limited to: accounting, auditing, bookkeeping, business and personal taxes, financial planning, budgeting, payroll,

government accounting, and accounting for not-for-profit companies. Each of these professional accounting positions require the same core accounting courses plus a wide variety of specialized classes and skills applicable to the highly specialized roles. When the editors of the *Journal of Accountancy* wrote in 1912 that an accountant is beginning to be “looked upon as a business physician,” they could not have envisioned the dynamic array of practice areas and specialties that would exist over 100 years later. See Appendix C for a list of the most in-demand careers in Accounting and Finance.

The Accounting and Finance Department has continued to evolve with the increasing demand for a variety of accounting courses and currently actively offers twenty-five different accounting and finance classes as part of its curriculum. See Appendix B for a list of the accounting and finance course offerings. (S3, O4)

California Society of Certified Public Accountants

The Accounting and Finance Department actively participates on the California Society of CPA’s (CalCPA) Accounting Educators Committee (AEC), which also serves as our advisory committee. Currently, two Cerritos College accounting faculty serve on the AEC, with one also serving as co-chair of the AEC effective January 2020. This committee is a state-wide committee made up of industry professionals and college accounting professors, many from the four-year universities to which our students transfer. Currently, faculty from only two community college’s currently serve on this committee, Glendale College and Cerritos College. The committee meets once per semester – in Southern California in the fall and in Northern California in the spring. Information gleaned from AEC are shared with the department at the next department meeting following the AEC meeting. See Appendix K for AEC committee agendas and minutes. (S2)

Discussions at the committee have revealed that the recruiting process of the large accounting firms has begun targeting students at a much earlier time in their education than it had in the past. While the recruiting process previously focused on students when in their senior year of college, over the past few years, to be more competitive, firms have begun approaching students in their junior, and now sophomore, years. As such, this leaves community college students behind as they are not exposed to the college recruiting process until they transfer, usually in their junior year. This process also inadvertently excluded a disproportionate number of minority and low-income students as traditionally these are the students who are more likely to attend a community college after high school. After recognizing this trend, the CalCPA created the ‘Community College to CPA’ program. The accounting faculty at Cerritos College have actively participated in this program and have aligned our curriculum with this program to provide our students with a more direct pathway to transfer and a professional career. Our PSP program directly addresses this recruiting trend by preparing our students for recruiting with resume writing and interview technique workshops. The workshops address both in-person and virtual recruiting and interviewing. See Appendix C for details of the PSP and Appendix L for details of the CalCPA Community College to CPA program. (S5, O1, O2, O3)

Furthermore, effective fall 2018, Cerritos College appointed its first CalCPA Student Campus Ambassador to increase awareness of and membership in the CalCPA. There is now a page on the CalCPA website dedicated to the needs and topics of interest to students: <https://www.calcpa.org/cpa-career-center>. According to the survey results from the fall 2020 semester, only 10% of accounting and finance students are currently student members of the CalCPA. The department will work closely with the Accounting Club and the CalCPA student ambassador to increase student membership in the CalCPA. (O1)

The Cerritos College Accounting Department is part of a small group of the California Community Colleges to participate in the 100% Student Membership program. As part of this program, the Accounting faculty will promote the CalCPA student membership and encourage students to join. For their participation, Cerritos College will receive from CalCPA and \$2,000 annual scholarship, the qualifications and recipients to be decided by the Cerritos College accounting faculty. CalCPA will also prepare a video and flyers highlighting the benefits of membership and add a dedicated link on the CalCPA website for Cerritos College students to join the CalCPA. See Appendix M for details of the 100% Student Membership program.

The CalCPA also offers various scholarship opportunities for our students who have expressed an interest in a career as a CPA, as do many of our feeder universities. The Cerritos College Foundation also provides scholarship opportunities for students based on various criteria. The Accounting and Finance Department webpage has a link to currently available scholarships and new scholarship announcements are communicated with all Accounting and Finance faculty to share with their classes and post on individual faculty websites. The Accounting and Finance Department website is located at <https://www.cerritos.edu/accounting>. (O2)

Accounting Club and the Association of Latino Professionals for America (ALPFA)

The Accounting Club was re-activated in 2015 and has since grown exponentially and holds bi-weekly meetings throughout the fall and spring semesters. The meetings involve guest speakers from accounting and finance firms to provide to inform students about careers in accounting and finance. Additionally, former Cerritos College students serve on panel discussions at Accounting Club meetings to share their experience with the transfer process and about what to expect when they enter the workforce. The focus of the club is to provide our students with information to better prepare them for their academic and professional lives after Cerritos College. It was brought to the attention of the accounting faculty that the vast majority of our students are first-generation college students and, as such, were underinformed and underprepared for transfer to a university. Our students lacked the support from family as their families do not have college experiences to share with them. We then re-focused our programs to provide the support and encouragement the students were lacking. See the Pathway to Success Program in Appendix C. (S5)

In the fall 2019 semester, Cerritos College became the second community college to have an ALPFA chapter on campus. ALPFA's core values align with what our faculty had discovered about our student population: that they lacked the knowledge and support to survive the difficult transition to a university and then into the workforce. With ALPFA's addition and involvement, the accounting club has provided our students with the support and assistance they crave to believe in themselves and expand their views of the opportunities available to them. (S5)

Along with the re-activation of the Accounting Club was the re-activation of the Volunteer Income Tax Assistance (VITA) program. VITA is an IRS program that provides free income tax preparation and filing for low income taxpayers. The accounting club hosts a VITA day each spring semester and the Accounting Club members volunteer to prepare returns at the all-day event on campus held in late March each year. Since its reactivation for the 2015 tax year, the VITA event has steadily increased the number of returns prepared and clients served each year. The Covid-19 pandemic has resulted in the cancellation of the VITA event hosted by Cerritos College for the spring 2020 and spring 2021 events. To provide our students with the invaluable volunteer experience, Cerritos College is looking to partner with the University of Southern California (USC) VITA event in the spring 2021 semester. (S5)

Pathways to Success

For many first-generation college students, obtaining a bachelor's degree is not a guarantee to upward trajectory in professional/career success or social economic class. Many lack the social and professional interactive skills, including networking and interviewing skills, necessary to transition successfully to the culture of a four-year college or university, and to a post-college career. Pathways to Success (PSP) is focused on equity as the majority of our students did not have the benefit of college graduate parents or mentors to provide guidance and prepare them for the rigors and challenges of attending a university or employment in a professional environment. PSP aims to level the playing field by providing our students with the mentorship they need to succeed. The PSP helps to fill a gap in resources lacking in the individuals who influenced the students while growing up, including parents and other family members, and what is learned in the classroom environment. The department is preparing a presentation to share with the counseling department to better advise students as to the specific education and professional skills potential employers seek. See Appendix C for details of the Pathway to Success Program. (S5, O3, O4, T2)

Accounting Department Website

The ACCT/FIN department has an active Accounting Department website which can be found at <https://www.cerritos.edu/accounting/>. The department website is updated regularly to provide students interested in pursuing a career in the accounting field with valuable industry information. The department website includes a list of the department faculty and their contact information, our certificate and degree offerings, classes offered, available scholarships, job and career opportunities, and job market forecasts for the accounting profession.

The Accounting Department also has a Canvas department page accessible only to the accounting and finance faculty. The Canvas page is used to share information to enhance teaching and increase student success and completions. Posted on the Canvas site are various projects created and assigned by faculty, and teaching aids developed as action plans as a result of analysis of SLO data. All accounting and finance faculty have access to post and retrieve data from the department's Canvas page. See Appendix E for a sample of the action plans developed from the SLO assessment data. See Appendix F for a sample of the shared projects that are posted on the department's Canvas page.

Student Engagement

The department's full-time faculty collaboratively drafted a student survey which was distributed by the Cerritos College Institutional Effectively, Research, and Planning department in the fall 2020 semester. The survey was emailed to all students enrolled in an accounting class at Cerritos College and was open for submissions from September 23 – October 7, 2020. The survey focused on the students' educational goals and effective teaching methods. The survey yielded a notable 41% response rate. See Appendix H for the complete results of the survey.

The survey has provided the Department with information needed to pursue many of our goals, as detailed in the table on pages 16-18. It was noted that 53% of respondents consider themselves accounting majors, however, only 29% have actually declared accounting as their major. Faculty, through the PSP, classroom announcements, and Canvas postings, will work to get more students to actually declare themselves as accounting majors. It was also noted that only 10% of respondents are student members of the CalCPA. As indicated in the goals table on pages 16-18, faculty will work with the CalCPA student campus ambassador (see page 8) and as participants in the CalCPA 100% Student

Membership Program (see page 9) to increase student membership in the CalCPA by at least 20 students per academic year. (O1, T2)

It was also noted that 77% of students indicated that their educational goal is earning a Bachelor's degree, a Master's degree, or a becoming a Certified Public Accountant (CPA). Our comprehensive course offerings provide students with the accounting education needed to help them achieve these goals. Furthermore, our PSP has been designed specifically for these students as the PSP will provide students with the mentorship, professional development, and networking connections to aid their success once they transfer to a university and into their professional career. (S3)

The survey questions asking students to rank the most and least effective classroom teaching approaches has provided invaluable feedback for the ACCT/FIN faculty. As we move forward with remote and online teaching, and eventually back to in-person teaching in the classroom, faculty will use this data as they plan classroom activities and assignments. Our primary goal is to provide students with the education and skills necessary to achieve success in their chosen field of study and career; this can be accomplished by providing students with the learning environment to which they best respond. See Appendix H for the complete survey results.

II. SWOT Analysis

The Department faculty have worked collaboratively and continuously to identify the strengths, weaknesses, opportunities, and threats effecting the Department. The SWOT have directed the trajectory of the department and the courses, programs, and community involvement in which we have participated.

Strengths

1. The ACCT/FIN faculty have extensive real-world experience in multi-national companies in a vast array of industries; and the majority of the ACCT/FIN faculty are licensed Certified Public Accountants.

As detailed on page 2 above, the Department faculty have extensive education, certifications, and experience all of which they bring to the classroom to enhance the teaching and learning experience for our students.

2. The department actively participates in the California Society of CPA's Accounting Education Committee (CalCPA AEC) in order to keep abreast of trends in the profession and teaching practices.

The accounting profession is constantly evolving to adapt to new and emerging issue in business and finance. The ongoing shift to online and virtual business has created a plethora of new reporting and recording issues for accountants; and the globalization of business has expanded the reach and governance of business practices, rules, and regulations. Faculty involvement with the CalCPA AEC helps faculty keep abreast of new developments in the profession, employer preferences, and the evolution of teaching. Faculty who attend the CalCPA AEC in turn share the information gathered at each of the semi-annual meetings with the Department faculty to best prepare our students for the university and the workforce.

Several faculty have also attended, and will attend in the future, the Teachers of Accounting at Two-Year Colleges (TACTYC) conference. TACTYC is held over two days and schedules several seminars on various topics concurrently. As such, several faculty attend the conference so as to attend as many seminars as possible. The information gleaned is then shared with the Department as a whole to be incorporated into our teaching and lesson plans.

3. The department offers a comprehensive curriculum of courses for students wishing to transfer to a university or improve job skills.

The Department faculty are monitoring the ever-changing needs of the student population and updating our curriculum accordingly. Within the past 4 years, we have added several new classes to our curriculum in response to the needs assessed at the conferences attended and through observations and requests of the students.

The department recently added Governmental Accounting, Accounting Ethics, and QuickBooks for Certification classes to the curriculum and have resumed offering our Cost Accounting, Advanced Income Tax Accounting, and Auditing classes. Over the past few years, we have experienced a significant increase in the number of students returning to school who have already earned Bachelor's Degrees in other disciplines. These students are looking to take accounting, finance, and business courses to qualify to take the CPA exam. Before CPA candidates are allowed to take the CPA exam they must have, amongst other requirements, at least 24 semester hours of accounting classes, at least 24 hours of other business related courses, and 10 hours of ethics instruction. The above classes were added to our course offerings to serve both our accounting majors and returning students looking to earn the required credits in preparation for the CPA exam

4. All faculty participate in assessing the Student Learning Outcomes (SLO) for all our courses each semester. All faculty also participate in drafting and implementing Improvement Plans where indicated necessary by the SLO assessments.

SLO have been drafted for each class. Each SLO is assessed every semester for each class in which a student receives a grade. SLO assessments are uploaded by faculty to eLumen each semester for the classes taught. The SLO data is then evaluated at department meetings and improvement plans are developed for those SLO whose results are deemed to be below acceptable levels. Projects and lesson plans that result from the Department SLO discussions are posted on the Department Canvas page for use by all Department faculty. See Appendix D for a listing of all Student Learning Outcomes and the SLO action plans collaboratively developed by the ACCT/FIN faculty.

5. The accounting faculty are actively involved with the students outside the classroom. Faculty organize and host many events to prepare students for their education and career after Cerritos College.

Several events have been developed over the past few years to better prepare our students for the university and the workforce. Effective in the current academic year, these events, in addition to newly developed activities, have been incorporated into the Pathways to Success Program (PSP). The majority of Cerritos College students come from economically disadvantaged backgrounds and from underrepresented groups at prestigious universities and in

the Accounting and Finance professions. The PSP is to assist our students in developing their professional and interpersonal skills to better prepare them for their educational and professional careers.

Weaknesses

1. The success and completion rates in our Introduction to Accounting course (ACCT 100) are consistently lower than in our other two core courses, Fundamentals of Accounting I & II (ACCT 101 & 102).

Our Introduction to Accounting class (ACCT 100) is usually the first exposure to accounting any student has experienced. As such, many find the rigid rules and regulations confusing, which contributes to the lower success and completion rates of that class. Through discussions and SLO assessment and improvement plans, the Department is ever attempting to increase success and interest in accounting.

2. The most senior of the full-time accounting faculty retired in June 2018 and the department has not yet received approval to hire a replacement full-time faculty. A second full-time accounting faculty is set to retire effective May 2021.

The Department has requested, and will continue to request, to hire two additional full-time faculty members. Our enrollment and FTEs have remained consistently higher than those of the college and the division. Our incredibly qualified adjunct faculty have kept the department's classes staffed, but as we expect our program to continue to grow due to the market demand for accountants, two additional full-time faculty members are needed.

Opportunities

1. Students who have the educational goal of pursuing a career in the accounting profession can obtain free membership in the California Society of CPAs.

Faculty encourage students to find out as much as possible about the careers they are considering. As the accounting profession offers a wide range of career opportunities for students, learning about each one and which is best suited for their personal talents and interests, students can get a free membership to the CalCPA. This membership provides them access to extensive resources from which they can pair themselves with an accounting or finance career. Knowledge is power, the CalCPA membership provides students with information as the more students can learn about a major or career, the better choice they will make.

2. Many scholarships are available through various organizations and universities for students who want to pursue a career in accounting.

Professional Organizations, local firms, and the Cerritos College Foundation offer many scholarships. Faculty announce and post available scholarships for students and very often provide recommendation letters for these scholarships. Students are encouraged to apply for all scholarships for which they qualify.

3. Accounting & Finance is a Career and Technical Education (CTE) Program.

As a CTE program, additional federal funds are available through Perkins to the Department to assist faculty with program development, classroom needs, and attendance at conferences and seminars, all of which contribute to student success.

The ACCT/FIN department consistently meets or exceeds the Perkins Core Indicators with the exception of Core Indicator 1, Technical Skill Attainment, where we were below the negotiated levels for all classifications except non-traditional students. This can be attributed to the inherent and perceived difficulty of the accounting and finance curriculum. The Perkins classifications of Economically Disadvantaged, Limited English Proficiency, Single Parent, and Student's with Disabilities have obstacles that may prevent them from spending the time necessary on the challenging curriculum. While faculty advise all students of the resources available to assist students in overcoming these obstacles, students are sometimes unable to take advantage of them. See Appendix G for the Strong Workforce Grant application and the Perkins II application, both of which have been approved.

Faculty will continue to inform all students of the various resources available to them across campus and be mindful of students that may be falling behind that could belong to one or more of these categories. Individual counseling will be offered to those whom faculty identify as one who could benefit from additional assistance.

4. According to the U.S. Department of Labor, the number of accounting and auditing jobs is expected to increase by 10%.

As the number of accounting jobs increase, the interest in accounting increases. Students want to pick a profession in which they are interested and in which they are able to find gainful employment. As accountants and auditors are in increasing demand, we expect interest in our classes to increase accordingly. Through the continual improvement and development of our program, we will continue to provide a comprehensive curriculum, personal and professional skill development, and quality instruction to our growing program.

5. The demand for online course offerings is increasing.

As students' lives are becoming more and more demanding with work, extended family commitments, and school, advances in technology have significantly increased the demand for online classes. In response to this, the Department has added Distance Education (DE) to many of the classes offered, with some classes being offered exclusively online. By meeting the demand for online classes, the Department has been able to increase course offerings and maintain our elevated enrollment and FTEs.

Threats

1. Some potential students enroll in other local Community Colleges in order to take the core accounting classes on-line. We offer ACCT 100 online, however, we have not yet offered ACCT 101 or ACCT 102 online.

Before the remote instruction mandate due to the pandemic, many of our classes were already offered in an online or hybrid format. As several surrounding Community Colleges offer the core accounting courses in an online format, to stay competitive, the department was

continually working to increase our online offerings. Our faculty were hesitant to offer our ACCT 101 & ACCT 102 courses online as restrictions in technology prohibited us from being able to verify that the individual taking an online test was actually the student enrolled in the class, which compromised the integrity of the grade assigned. The college has recently made test proctoring software available campus-wide. Furthermore, McGraw-Hill, the publisher for the majority of the textbooks used by the Accounting & Finance Department, has embedded test proctoring software within Connect, their online platform.

2. Students are more inclined to declare their major as 'Business' than 'Accounting'.

Department faculty have repeatedly reported that many students they counsel have declared their major as 'Business' instead of 'Accounting'. When pressed, students have expressed that they think by choosing a more general major, such as Business, they will be qualified for a wider variety of career choices. The Accounting and Finance faculty, all of whom have worked or presently work in the accounting field, know this to be false. Department faculty inform students that employers are looking for more specific skills than those garnered with a general business degree and encourage students to investigate the career options available to graduates with an accounting degree vs. a business degree and encourage a declaration as an accounting major.

3. Part-time Accounting and Finance faculty the administration is adding hours worked on grants to teaching hours when applying the 67% load maximum rule.

Per the current faculty contract, part-time employees are allowed to teach a maximum class load of 67% of the full-time load of 15 units. In the spring 2021 semester, the administration decided to add all hours worked by part-time faculty on Strong Workforce Grant Projects to the part-time faculty teaching hours before applying the 67% maximum rule. The SWF project, the Pathways to Success Program (PSP), is centered on diversity, equity, and inclusion as it provides our students with the personal and professional skills to which they likely have not yet had access or mentorship. As one of our part-time faculty has been instrumental in the development of the PSP, and his participation is crucial to the continuation of the program, the application of this inappropriately applied rule puts the entire PSP at risk.

In order to be paid for work on the SWF projects, faculty had to be hired as a 'Specialized Support II' employee at a rate of \$52.47 per hour, even though they are already hired as faculty. Both the job title and the hourly rate are different of that for part-time faculty. Additionally, the hours worked on the SWF project are not instructional, they are paid with separate funds than are the instructional hours, and are submitted and paid by Nick Real's office, not through payroll. As such, the combination of the SWF hours and the instructional hours is entirely incorrect.

Cerritos College
 Instructional Program Review - Goal Form
 Department: Accounting and Finance

| Ref | Goal | Action to be Taken | Completion Date | Person Assigned |
|----------------|--|--|-----------------|-------------------------------|
| | | SHORT-TERM GOALS | | |
| S2 O1 O3 | Attend the semi-annual California Society of Certified Public Accountant Accounting Educator's Committee | Submit the Perkins Funding request for travel reimbursement to the CalCPA AEC | September 2020 | Teresa Aeryn Charles Osaki |
| | | Attend the fall Accounting Educator's Committee meeting | October 2020 | |
| | | Share with the ACCT/FIN Dept. information gleaned from the AEC that will improve our program or student success | November 2020 | |
| | | Attend the spring Accounting Educator's Committee meeting | May 2021 | |
| | | Share with the ACCT/FIN Dept. information gleaned from the AEC that will improve our program or student success | September 2021 | |
| S3 O5 T1 | Get all ACCT/FIN classes approved for Distance Education instruction | Submit all courses not currently approved for distance education instruction to curriculum to be approved. | September 2020 | Teresa Aeryn |
| | | Revise and reactivate ACCT 134 – Spreadsheet Accounting II for online instruction | September 2021 | Debra Johnson |
| S4 W1 | Assess all SLO for all classes every semester. | Draft SLO's for each class. | September 2021 | All ACCT/FIN Faculty |
| | | Inform faculty of the SLO for each class they are assigned to teach each semester. | September 2021 | |
| | | Assess each SLO for each class every semester and upload the SLO assessments to eLumen. | December 2021 | |
| | | For our three course Accounting courses, draft improvement plans for those SLO deemed to be under the predetermined acceptable level | March 2022 | |
| | | Share the adopted improvement plans with all faculty for use in the respective classes. | April 2022 | |

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|----------------------|--|--|--|---------------|
| W2 O4 | Hire two Full-time Accounting/Finance faculty members | Complete the appropriate forms and submit request to hire two full-time faculty members | May 2021 | Teresa Aeryn |
| | | Post job announcements for the two full-time Accounting/Finance faculty position | February 2022 | |
| | | Establish a hiring/selection committee | February 2022 | |
| | | Screen all applicants | March 2022 | |
| | | Interview qualified applicants and extend offers | April 2022 | |
| O1 S2 O4 T3 | Promote student membership to the California Society of CPAs to increase student membership by 20 students per academic year | Establish a CalCPA student ambassador to Cerritos College | August 2020 | William Tsang |
| | | Prepare informational flyer for students on benefits and steps to being a student member of the CalCPA | October 2020 | |
| | | Track new student memberships to CalCPA | May 2021 | |
| O2 | Increase student awareness of available scholarships. | All ACCT/FIN faculty will announce all available scholarships to their accounting classes at least once each semester. | January 2021 | William Tsang |
| | | Post available scholarship on the Accounting Department website. | January 2021 to May 2021 | |
| | | Accounting faculty will post available scholarships on their website or on Canvas. | January 2021 and as new scholarships are announced | |

Cerritos College
 Instructional Program Review - Goal Form
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| Ref | Goal | Action to be Taken | Completion Date | Person Assigned |
|-------------------------|--|---|------------------------------|--|
| LONG-RANGE GOALS | | | | |
| S1 S5 O3 T3 | Develop the Pathways to Success Program for Accounting and Finance Students. Increase student attendance per academic year to 50 students. | Draft an outline of the Pathways to Success Program detailing the events to be held and guest speakers who will be invited. | August 2020 | Peter Moloney and Charles Osaki |
| | | Plan and hold Orientation for the faculty and students who are interested in participating in the program | September of each semester | |
| | | Train faculty in mentoring the students participating in the program and assign mentors to program participants | Continuous | |
| | | Professor check-in meetings | Continuous | |
| | | Select and invite accounting and finance professionals as guest speakers | Continuous | |
| | | Plan, organize, and hold a resume writing workshop for program participants | Once per semester | |
| | | Plan, organize, and hold a student interviewing workshop for program participants | Once per semester | |
| | | Plan, organize, and hold a business and dining etiquette workshop for program participants | Once per semester | |
| | | Plan, organize, and hold a student networking event for program participants | Once per semester | |
| | | Faculty and Cerritos College alumni will hold a discussion panel and will coach and advise program participants throughout the transfer process | Continuous | |
| | | Develop a presentation for the counseling department so they may better inform students of the specific education and professional skills potential employers seek. | May 2021 | |
| | | Increase to 50 the number of student participants per academic year in the PSP. | May 2025 | |
| O4 T1 T2 | Increase our course offerings by adding one new course every two years | Research neighboring community colleges as to their variety of accounting and finance course offerings. | Continually through May 2031 | Full-time Accounting & Finance Faculty |

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|----------|---|---|------------------------------|---|
| | to bring total courses actively offered to 25 | Discuss as department meetings the addition of one new class every two academic years to the courses currently offered to bring total courses actively offered from 20 to 25. | May 2031 | |
| | | Prepare course outline and complete curriculum documents for approval of one new course every two academic years. | Continually through May 2031 | |
| O4 T1 | Review and update course outlines of courses currently offered on a cycle of two courses per academic year. | Review in eLumen, at a rate of two courses per academic year, the course outlines for all courses actively offered | Continually through May 2031 | Full-time Accounting & Finance Faculty |
| | | Discuss potential updates to course outlines at department meetings | Continually through May 2031 | |
| | | Complete appropriate curriculum documents to update course outlines to match current teaching methodologies at a rate of two courses per academic year | Continually through May 2031 | |