

**Austin Community College  
Instructional Program Review -- Fall 2005  
Department of Accounting**

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**Austin Community College**  
**Instructional Program Review -- Fall 2005**  
**Department of Accounting**

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**Austin Community College**  
**Instructional Program Review -- Fall 2005**  
**Summary Analysis**  
**Department of Accounting**

**Mission Statement:**

The Department of Accounting Austin Community College provides educational opportunities that allow students to complete requirements for degree plans and future accounting courses while providing basic knowledge required in the workplace.

**Vision Statement**

Austin Community College is located in a city that has a strong economy, a demand for skilled employees, and the home to nationally known educational institutions. For many years, the Austin community has placed a priority on quality education and training for its citizens. In fulfilling our mission, the Department of Accounting relies on multiple alliances with members of both the business and educational communities to assist us in achieving our goal of providing a quality education to accounting and other business students. We also benefit greatly from the guidance of standard-setting agencies and oversight authorities that bring to our attention opportunities to strengthen our programs.

Therefore, we envision the Department of Accounting as a part of a system of organizations and individuals that create and improve the quality of learning opportunities in Austin Texas. The vision of the Department of Accounting is one in which we:

- Respond to the needs and expectations of our business partners, our students, graduates, and the academic community, as a whole.
- Constantly seek opportunities to attract and retain highly qualified diverse faculty and staff, as well as highly motivated students.

- Encourage and support the recruitment and retention of talented people in the accounting profession.
- Encourage and support the recruitment of both an ethnically diverse faculty and student body.
- Develop an academic environment that empowers faculty and staff to solve problems and make responsible decisions.
- Empower students to develop critical-thinking skills for life-long learning and application.
- Learn and use new and existing tools and technology to its maximum potential.
- Use every opportunity to promote the public awareness and confidence in the integrity, objectivity, competence, and professionalism of our faculty, staff and students.
- Identify changes and trends affecting the education and the accounting professions, including the impact and application of technology. We further envision that as a matter of habit we develop well-reasoned and timely responses to change

### **Instructional Program Review**

The objective of this instructional program review is to examine specific aspects of the need, cost, and effectiveness of our instructional program, as they relate to institutionally established standards. The program review process has created opportunities for us to assess our strengths and weaknesses as a program, and propose recommended improvements and a plan of action.

## **SWOT**

On December 2, 2005, chair of the accounting advisory committee, two student representatives, Department Chair of Management, Department Chair of Accounting, Dean of Business Studies, administrative assistant for Business Studies, an adjunct faculty member, and three full time faculty members met for a lively exchange of ideas to facilitate the analysis of strengths, weaknesses, opportunities, and threats (SWOT) which form the foundation upon which this program review is based. The SWOT analysis is provided in the appendix.

### **1. NEED**

#### **Austin Labor Market**

Although the unemployment rate in Austin grew from less than three percent in 2000 to 5.1 percent in 2004, the Austin labor market still remains strong. The largest sectors of the workforce are in the government, services, and manufacturing. Employees and potential employees in each of these sectors can benefit from both credit and noncredit delivery of accounting education and training. Because accounting is not industry specific, the potential market for students continues to be very strong.

The general trend in a strong economy is that the demand for formal classes drops, as the unemployment rate increases. Because of the cyclical nature of the economy, the Department of Accounting must plan to meet the needs of both the current economic environment and the potential for a worsening economy. Nevertheless, our academic programs benefit from growth in all business occupations for which it provides basic accounting coursework.

The table below indicates that the number of student enrollments has increased 11.6 percent although the number of sections offered has declined steadily.

**Table 1**  
**Trends in Accounting Enrollment**

<b>Academic Year</b>	<b>Students Enrolled</b>	<b>Percentage Change</b>	<b>Sections Offered</b>	<b>Percentage Change</b>
FY 2000	3,182	-10.4%	177	-5.3%
FY 2001	3,002	- 5.7%	172	-2.8%
FY 2002	3,264	8.7%	171	- 0.6%
FY 2003	3,265	0.0%	162	- 5.3%
FY 2004	3,551	+3.8%	151	- 6.8%

Due to budgetary constraints, the accounting department has been more creative in accommodating the increasing demand for the accounting courses. We have increased the class limits per class as well as to offer more classes in an open campus format. Unfortunately, we still have not been able to keep up with the constant demand and we offer the following explanations.

1. Again due to budgetary constraints, we have a lack of diverse qualified full time faculty to accommodate this increased demand.
2. Due to budgetary constraints and lack of physical space, we are not able to meet the demand for our more popular accounting courses at peak times of the day.
3. Given the strong local economy, many students are entering the workforce without the desired academic preparation in accounting.
4. For those core accounting courses that require an interactive lab component, enrollment is limited to the number of seats in the lab (generally 21 students). Thus, the scheduling issues associated with a three-hour course plus a one-hour lab seriously restrict the availability of physical facilities to accommodate additional sections of our courses. While the addition of a lab component has positively re-enforced the classroom experience, and improved student retention, it has also reduced the total number of students that we can accommodate.

**Table 2**  
**Fall Instructor/Student Contact Hours**

<b>FY</b>	<b>CYP</b>	<b>EVC</b>	<b>NRG</b>	<b>PIN</b>	<b>RGC</b>	<b>RVS</b>	<b>EXT</b>	<b>TEL</b>	<b>SIT</b>	<b>TOTAL</b>	<b>%</b>
2000	3,216	4,544	23,152	6,672	11,840	13,712	4,352	4,416	0	71,904	
2001	3,360	6,080	27,344	6,608	11,968	14,528	2,944	4,608	64	77,504	7.8%
2002	2,960	9,504	25,360	6,048	14,256	15,248	1,536	6,912	0	81,824	5.6%
2003	2,288	10,656	24,896	6,256	12,080	13,008	0	7,664	0	76,848	6.1%
2004	2,112	10,176	26,960	9,208	9,168	12,432	0	7,328	0	77,384	0.7%

Additional evidence is provided by the number of contact hours provided at a given location. While the number of sections of accounting courses has declined, the contact hours have increased 7.6 % since 2000. Again, we offer the following explanations for this increase.

1. The department has increased class limits therefore increasing contact hours; as well as
2. The department has increased its offerings of open campus courses.

We will continue to look for ways to promote our accounting programs in the Austin Community, through expanded course offerings in both credit and continued professional education formats.

### **Continuing Education**

Many opportunities exist to develop additional accounting programs for noncredit. These opportunities include the development of specific programs for international business, small business development, and professional training and certification.

Although there is much to be done to develop our presence in the Continuing Education Program, we have renewed our discussions with another country (Mexico) to identify special topics in international accounting that could

be taught in the continuing education format. There remains much to do to provide courses on a noncredit basis. We believe, however, that the bridge can be built between continuing education courses and the fully accredited courses we offer through the Department. We are hopeful that will further attract new students to ACC.

Opportunities exist in developing continuing education courses for Internet delivery. We have received a very positive response to the introduction of our two new Internet courses and plan on additional online courses in the near future.

### **Graduates**

The Table below shows that the average number of accounting degrees awarded is thirteen. Between 2001 and 2004, 28 accounting degrees were awarded. This exceeds the Texas Higher Education Coordinating Board measure of program quality of 15 graduates in a three-year period.

**Table 3**  
**Accounting Degrees Awarded**

<b>Academic Year</b>	<b>Number of Degrees Awarded</b>
99-00	9
00-01	11
01-02	7
02-03	7
03-04	14

The primary reason for the small number of graduates is that the majority of students enrolled in accounting courses are not accounting majors. For example, one hundred percent of business-related majors pursuing a four-year

degree require our core (transferable) accounting courses, ACCT 2301 and ACCT 2302. Approximately 86 percent of students enrolled in accounting courses do not declare accounting as their major. While we are pleased to serve the academic requirements of so many students, it does impact the nature and extent of services we provide to our own majors.

As the following table indicates, more than seventy-four percent of all accounting enrollments are in these two basic courses. Thus, our core accounting enrollments fluctuate with the overall enrollment in Business Studies. Both total accounting enrollments and core enrollments have declined in recent years. The good news is that other accounting courses have increased in their enrollment. Courses associated with specific degree plans, such as those taught in the professional accountancy and accounting technician programs, are attracting more students.

**Table 4**  
**Core Courses as a Percent of Total Accounting Enrollments**

<b>FY</b>	<b>CYP</b>	<b>EVC</b>	<b>NRG</b>	<b>PIN</b>	<b>RGC</b>	<b>RVS</b>	<b>EXT</b>	<b>TEL</b>	<b>SIT</b>	<b>TOTAL</b>
2000	93	18	809	246	506	421	112	226	6	2,437
2001	109	28	857	256	548	450	65	228	1	2,542
2002	91	43	855	195	498	428	24	245	11	2,390
2003	58	38	823	209	402	339		281		2,150
2004	53	36	631	147	243	314		205		1,629
2301/2302	404	163	3,975	1,053	2,197	1,952	201	1,185	18	11,148
Total Acct.	600	1,153	4,734	1,313	2,712	2,623	201	1,631	18	14,985
%	67.3%	14.1%	84.0%	80.2%	81.0%	74.4%	100.0%	72.7%	100.0%	74.4%

Many students whose declared major is accounting exit ACC without a degree. Instead, they take those courses necessary for job advancement, for professional development, or for professional examination preparation.

The Accounting Department has improved the number of students enrolled in, and the number of students graduating from, the Accounting Clerk certificate, the Accounting Technician degree, and the Professional Accounting certificate programs. We will continue to explore opportunities in these three programs. In addition, in order to increase the number of completers in the

Professional Accounting program, the Accounting Advisory committee, the Curriculum Committee, and the Texas Higher Education Coordinating Board replacing the Associates degree program approved an Advanced Technical certificate. The Accounting Advisory Committee has recommitted to work with designated faculty to better market our accounting programs.

### **Competition from Other Institutions**

A number of colleges and universities, including ACC, offer business and accounting courses in the Central Texas area. These include the University of Texas, Texas State University, Southwestern University, Concordia, Huston Tillotson College, Virginia Colleges, and Phoenix University. Area colleges have also come together to form the Round Rock Educational Institution to create additional degree options across academic institutions.

It is possible that competition exists among area colleges and universities for the same pool of potential students. However, each institution of higher education appears to have identified a unique niche that can sustain its programs against the threat of competition. As a two-year college, ACC has developed a reputation as the low-cost provider of quality education in the Central Texas area. Our market for services includes baccalaureate preparation and transfer courses, workforce training, and professional courses like CPA exam qualification courses. We believe that the Department of Accounting at ACC has strategically positioned itself to complement the offerings of other area institutions of higher education.

Major opportunities still exist in offering credit and noncredit courses to a national, and even an international audience by way of the Internet. We believe that ACC can benefit greatly from the opportunities that this new technology presents. We currently offer our core courses (ACCT 2301 and 2302) online. Because these courses are in such great demand, we hope to offer more online courses in the near future.

## 2. COST

For fiscal year 2003 the Accounting Department ranked 26<sup>th</sup> out of 74 college departments in margin surplus (Total Direct Revenues-Total Direct Expenses). The Accounting Department was 30.8 percent compared which compared favorably to the college average of 28.0 percent. The estimated direct cost per contact hour is \$4.10 in 2003. This compares favorably to the average \$4.19 direct cost for similar courses throughout the college. Although, in FY 2004, there was a significant increase in direct cost per contact hours for the both the Accounting Department and the college's average, the \$4.42 for the department still compared favorably to the college average of \$4.51.

**Table 6  
Department of Accounting Budget  
2005/2006 Fiscal Year**

Adjunct Faculty Salary	\$ 491,644
Full Time Faculty Salary	392,438
Faculty Overloads	139,433
Professional/Tech Salary	53,987
Employee Benefits	32,771
Hourly Salaries	14,861
Duplication	14,548
Software & Licenses	7,500
Instructional Supplies	6,538
Furniture/Equipment	3,338
Subscriptions/Publications	2,000
Office Supplies	1,000
Postage	500
Food and Refreshments	250
<b>Total</b>	<b>\$ 1,160,808</b>

The Accounting Department's budget has been adequate to support the Accounting Department with the exception of an adequate budget for full time faculty and continuing professional education for faculty. The lack of qualified full-time faculty will continue to be a limitation to the growth of the department.

We cannot staff our current demand for classes. Eighty percent of our faculty teaching the upper division courses must hold an active Certified Public Accountant (CPA) license. To maintain a CPA license, each person must acquire 40 hours of continuing professional education annually and pay for the license. It becomes financially difficult for full-time faculty to maintain these requirements let alone adjunct faculty. A small budget of \$10,000 would be ample for faculty members to maintain these licenses.

### 3. PROGRAM EFFECTIVENESS

#### Student Achievement and Student Retention

The Office of Institutional Effectiveness determined the 2004 college-wide withdrawal rate to be 21.2 percent at that time, the Accounting Department average withdrawal rate was 24.3 percent, and the average number of non-transfer grades was 8.2%. This resulted in the non-mastery (grades of D, F, or W) average for Accounting of 32.5%, an increase from the 2000 report.

	A	AU	B	C	D	F	W	I	Total
<b>Accounting Department</b>	4,032	18	3,731	2,296	484	728	3,629	13	14,931
<b>Percentage</b>	27.0%	0.1%	25.0%	15.4%	3.2%	4.9%	24.3%	0.1%	100.0%
<b>Accounting 2301 &amp; 2302</b>	2,726	10	2,695	1,780	381	572	2,941	2	11,107
<b>Percentage</b>	24.5%	0.1%	24.3%	16.0%	3.4%	5.1%	26.5%	0.0%	100.0%
<b>Austin Community College</b>	257,653	627	199,974	136,393	25,523	60,231	185,414	8,217	874,032
<b>Percentage</b>	29.5%	0.1%	22.9%	15.6%	2.9%	6.9%	21.2%	0.9%	100.0%

In fiscal year 2000, the withdrawal rate for core courses ACCT 2301 (35%) and ACCT 2302 (30%) were the highest of all accounting course offerings. The Accounting Department has an on-going assessment project for ACCT 2301 and

ACCT 2302. One purpose of this assessment is to reduce departmental withdrawal rates. Because of this emphasis, the withdrawal rate for ACCT 2301 and ACCT 2302 was reduced to 24.3 percent collectively.

### **Capstone Experience**

The Texas Higher Education Coordinating Board requires a capstone learning experience that effectively consolidates a student's educational experience and certifies the mastery of entry-level workplace competencies. The capstone experience must occur during the last semester of the student's educational program. Methods of providing a capstone experience may include one of the following:

- a final external learning experience that allows the student to apply a broad knowledge of the profession;
- a comprehensive, discipline-specific examination prepared by the faculty of the workforce program and administered at the conclusion of the program;
- a course involving simulation of the workplace, case studies, portfolio and employment scenarios; and/or
- a discipline-specific special project involving the integration of various teams of students performing activities to simulate workplace scenarios.

Both our Accounting Technician degree and Accounting Clerk certificate programs require an internship or the capstone experience. Most of the graduates take the internship option. Graduates of the Accounting Specialist and Professional Accounting Degree take ACNT 2375 (Advanced Theory and Problems in Accounting). This course has been restructured and meets the requirements of the Texas State Board of Public Accountancy and the Texas

Higher Education Coordinating Board. Students can take this as an online course or hybrid course. Students in the online course work in an interactive environment, make formal, on-campus presentations, and take a proctored final exam. On-line tax and financial accounting research is performed using the same databases that professional accountants use.

We request additional resources to provide students with the proper database research tools. We also request release time to allow faculty to adequately prepare for this capstone course.

#### **4. ACCESS TO COURSES**

The Department of Accounting offers courses in a variety of formats and scheduling options. Courses are offered at all campuses and many teaching sites. The upper-level courses are rotated between the campuses to ensure availability to all students. The course rotation is available for students and can be viewed at <http://www.austincc.edu/accting/>. In addition to our traditional class schedule, ACCT 2301 and 2302 are offered on Saturdays, via the eight-week format, and via the distance-learning format. The Accounting Technician Program is centrally located at the Eastview Campus, where specialty software is available. A new course Introduction to Accounting I for Non-Business Majors was introduced in the spring of 2000 to benefit workforce education majors other than business or accounting. This course was developed to disseminate basic accounting knowledge useful for reading annual reports or starting a new business.

On average, fewer than ten percent of our courses are cancelled before the semester begins. Those that are cancelled are likely to be those offered at new locations. Many more of our courses must turn away students when classes

cannot accommodate additional enrollees. Approximately 50% of students, turned away, do not enroll in another section of the same course in a given year.

As mentioned previously, the Department has had to curb enrollments due to physical constraints on laboratory resources. Increased access to computer labs, particularly during high demand times would better satisfy the needs of our students in the core courses, as would increasing the number of faculty qualified to teach these courses. Access could further be enhanced with the offering of additional sections of these very popular courses.

Despite our recent hiring of several new adjunct faculty members, we remain seriously understaffed at the full-time level. Because of the credentialing requirements by both the Texas State Board of Accountancy and Southern Association of Colleges and Schools, 95 percent of our courses must be taught by individuals with a Masters degree and at least 18 hours of accounting past the bachelor degree. In addition, 80 percent of our faculty teaching the upper division accounting courses must be Certified Public Accountants (CPAs). We can no longer rely as heavily on adjunct faculty as we have had to in the past. However, deaths, retirements, and promotions have depleted our full-time faculty and have left the Department in dire need of additional faculty.

## **5. CURRICULUM AND INSTRUCTION**

### **Degrees and Certificates**

The Accounting Department has reduced the number of associate degrees to two (Associate of Applied Science degrees) and four certificates. The Professional Accountant Associate of Applied Science degree has been eliminated. To those students who possess a baccalaureate degree from another institution, but seek proficiency in accounting we offer a Certificate in Professional Accountancy. The Department also offers degree programs that prepare students for immediate employment in accounting. We offer the Accounting Technician AAS and Accounting Specialist AAS, (to support those practicing accountants who seek no additional credentials). The Accounting

Clerk certification is an award to those who master specific accounting skills. Many more students take accounting to fulfill requirements for the Business Administration AAS, as they prepare to transfer to a baccalaureate-granting institution. Although the Business Administration degree is not an accounting degree, all students pursuing this degree must satisfy accounting requirements.

### **Currency of Program/Course Content:**

Although the Accounting Department curriculum underwent the initial WECM revision process in September 1999, the Department has made improvements to its course offerings. The department added ACNT 1171, Fundamentals of Intermediate Accounting to prepare students to take upper division courses.

### **Course Syllabi:**

All courses in our accounting curriculum currently provide a departmental syllabus for general guidance to those interested in these courses. Individual syllabi for each section of a given course is developed by the course instructor and reviewed by the department chair. The department needs to make current master syllabi and faculty syllabi available on its homepage.

### **Accounting Advisory Committee:**

The accounting advisory committee is actively involved in all curriculum-related matters of the Department. The committee members provide invaluable oversight and insight that helps us to better adapt our accounting curriculum to the needs of the community we serve. In the current academic year, the committee has made recommendations for course development, and participated in the Department's analysis of Strength's, Weaknesses, Opportunities and Threats (SWOT). The Advisory Committee has also committed to market and promote the Department of Accounting to the Austin community.

### **Instructional Resources:**

While print materials are lacking, online resources provided by the Learning Resource Service (LRS) are excellent and well utilized by the Department. We have often used the free software of the LRS and have received adequate funding for other software needs. We recommend additional funds for accounting database research.

### **Course Effectiveness:**

Several departmental assessment projects have examined the effectiveness of our core accounting courses on an ongoing basis. Our methods of assessment include student satisfaction surveys and assessment tests. The effectiveness of faculty is routinely monitored through peer review, through mentoring of new faculty, and through the review of syllabus and course content by the department chair.

### **College Catalog:**

Degree plans and course descriptions are reviewed for accuracy and completeness by Accounting Department faculty prior to the printing of each new catalog. A basic description of accounting courses and degree plans is also available on the Accounting Department homepage.

### **International Issues:**

The Department has had an increased emphasis on international issues. The Advisory Committee has approved the development of a separate course in international accounting. Although the proposed international accounting curriculum has been designed, the constant lack of faculty prohibits the development of new courses. Several accounting faculty members have or will participate in the development of study abroad program. In April, three accounting faculty members are going to China to assist in the development of a study abroad program with China and to ascertain if an international module can be included in current accounting courses. Further discussions are planned on the incorporation of international accounting into the current core courses and the

final development of the international accounting and international accounting ethics courses.

### **Alternative Delivery:**

The Accounting Department recognizes the need to provide flexible student access to ACC courses. Because our accounting core courses are in such high demand, we offer ACCT 2301 and ACCT 2302 in both day and night timeslots, and at all campuses and teaching sites. These courses are also offered in back-to-back eight-week sessions during the fall, and in long- and short-term summer sessions. They are also available through distance learning. These courses are very rigorous in any format, and students enrolling in short-semester and distance learning sections should be carefully advised on the suitability of courses delivered in an alternative format.

The Accounting Department routinely surveys its upper division students to ascertain their course needs. We therefore rotate these courses over various semesters at various locations, and post the rotation on the Internet to facilitate students' use in scheduling. These courses are routinely offered on a single night per week, allowing students to take more than one course per semester.

We recommend that the Accounting Department continue to develop and make available departmental syllabi for all courses. The Accounting Task Force should review course prerequisites, and seek access to testing center facilities for courses offered in nontraditional formats.

## **6. TECHNOLOGY**

### **Impact on Mode of Instruction:**

In the year 2000, technology-related concerns were identified as the second greatest area of weakness in our departmental analysis of strengths and weaknesses. In December 2005, technology was identified as our third major strength. Although the Accounting Department has made significant improvements in this area, it is still too pervasive to ignore, it represents one of

the greatest opportunities we have to distinguish ourselves in the academic community. It is more important than ever for accountants to use technology productively. Whether your profession is bookkeeper or CEO, public accountant or professor, information technology is the thread that binds the entire profession.

The Department of Accounting at ACC has taken major steps to prepare not only its students, but also its faculty and staff for the age of information. Designated accounting laboratories with up-to-date computers and software are available at all campuses and most teaching sites. Our core courses, ACCT 2301 and 2302, have a required lab component that supports the classroom experience with technology-based applications. We also offer a specialized Accounting Technician curriculum at our Eastview Campus that features many computer-based applications that prepare students to become accountant practitioners.

Our faculty members use their own discretion when developing the lab curriculum for their courses. Faculty members, however, have received training with MSOffice products (PowerPoint, Excel, Access), specialized accounting software (Peachtree, QuickBooks), and other tutorials (Smith-Barney). Lab activities also include use of the Internet, preparation and presentation of research projects, and special topics. Our faculty members have also engaged in extensive professional development activities that support information technology in our classrooms and labs.

Nevertheless, the Department still has technology growing pains. Because each faculty member retains the responsibility for his/her lab experience, the lab experience is not uniform across all sections. However, we continue to meet periodically to share “best practices” with each other. More laboratory space is needed, especially at off-site centers, and our practice of sharing lab facilities with other departments has restricted our ability to expand the lab experience to other accounting courses.

Another major concern is the lack of technology in the classrooms. Although all classes have been wired for Internet use, it is still difficult to get the necessary equipment delivered to the classroom in time for class usage. The

ideal is for all faculty members to have a laptop and projector for use in classroom presentations.

### **Distance Learning:**

The Accounting Department is currently offering both ACCT 2301 and ACCT 2302 in a personal computer and modem (PCM) format each semester. Student retention has improved dramatically over earlier distance-learning formats; therefore, we will continue to explore the presentation of other courses in this format. The one limitation is that the Texas State Board of Accountancy limits the amount of classes that can be taught in this format. Although the Accounting Department has been encouraged to develop additional courses through this open campus format, we plan to proceed with caution. We believe it is important to preserve the quality of each course as we make the transition from the traditional classroom to distance learning.

## **7. FACULTY**

Austin Community College is a member of both the Texas Higher Education Coordinating Board and the Southern Association of Colleges and Schools. Our faculty members meet the qualifications for employment for both of these oversight organizations. From 2002 through 2004, only 31.3 percent of accounting sections were taught by full-time faculty, a significant drop from 2001-2002. Our department has recently lost several full-time faculty members due to death, retirement, and promotions. Through its Master Plan 2000, Austin Community College has recommended that we hire at least one additional full-time faculty for fiscal year 2003. We are still accepting applications to fill this position. We currently have a temporary full-time person filling the position until we can complete the hiring process. We have asked for another position for the 2006-2007 academic year. We recently hired several adjunct faculty members to fill a number of vacancies in the spring schedule but are in need of additional faculty for the summer sessions. The SACS requirement has made recruitment

and hiring of qualified adjunct faculty difficult. The accounting Department is in the process of developing a recruitment plan to find qualified adjunct faculty.

Our accounting faculty has participated in a variety of high quality professional development activities. Seventy-nine percent of our faculty members hold certifications or licenses that require up to 40 hours of annual continuing education. Each semester the Department offers a number of professional development activities. They include training in MS Office products, accounting software, and special topics. We also sponsor conference participation in other cities and states.

Student evaluations continue to evaluate accounting faculty as very effective but below the college averages.

**Table 7**  
**Faculty Evaluation Comparison**

		Accounting	College-wide	Percentage Point Diff.
1	Oral presentations were well-organized	5.1	5.3	-0.2
2	Professor clearly explained concepts	5.1	5.3	-0.2
3	Professor responsive to relevant questions	5.4	5.5	-0.1
4	Instructor clarifies with explanation	5.3	5.5	-0.2
5	Instructional activities address course content	5.4	5.5	-0.1
6	Instructional materials related to course	5.5	5.6	-0.1
7	Tests/papers/other graded/returned timely	5.3	5.5	-0.2
8	Tests/papers/other include clear instruction	5.4	5.5	-0.1
9	Instructor encourages student input	5.6	5.6	0.0
10	Instructor available during office hours	5.6	5.6	0.0
11	Instructor provides individual instruction	5.3	5.4	-0.1
12	Performance based on lab objectives	5.4	5.5	-0.1
13	Adequate instruction prior to lab	5.2	5.4	-0.2
14	Lab exercises related to course objectives	5.6	5.6	0.0

Full-time and adjunct faculty, work very hard to deliver quality education to our accounting students. Nevertheless, we continue to stress the importance of integrating active learning into our accounting curriculum.

## 8. DIVERSITY

### Student Diversity

The following diversity profile is based on the year 2004 Texas Higher Education Coordinating Board Annual Data Profile for Austin Community College. Although, the Accounting Department has no formal policy regarding recruitment or retention of students of color, the table below indicates our profile of underrepresented groups appears to be better than the college at large.

**Table 8**  
**Diversity of the Student Population\***

<b>Ethnicity of Total Enrollment</b>	<b>White</b>	<b>Black</b>	<b>Hispanic</b>	<b>Asian</b>	<b>Native American</b>	<b>International</b>	<b>Other</b>	<b>Total</b>
<b>Austin Community College</b>	17,252 61.4%	1,906 6.8%	6,059 21.6%	1,587 5.6%	232 0.8%	651 2.3%	403 1.4%	28,090 100.0%
<b>Accounting Department</b>	700 57.0%	89 7.2%	234 19.1%	120 9.8%	7 0.6%	58 4.7%	20 1.6%	1,228 100.0%

\*Based on five year average

### Faculty Diversity

The full-time faculty has six members including 1 temporary full-time. The ethnic make-up of our faculty is described in the table below.

**Table 9**  
**Accounting Faculty Diversity**

	<b>White</b>	<b>Black</b>	<b>Hispanic</b>
Male	<b>1</b>	<b>1</b>	<b>0</b>
Female	<b>3</b>	<b>1</b>	<b>0</b>

College-wide, about 82% of adjunct faculty members are white. The Department has twenty-eight adjunct faculty members. Approximately 80% of

them are white. The Accounting Department has and will continue to aggressively recruit a diverse adjunct faculty. Recently two new instructors of African American descent were hired as adjunct faculty. Their addition to our adjunct faculty pool should increase our overall ethnic diversity. The Accounting Department has a commitment to diversity.

## **9. STUDENT SATISFACTION**

The accounting needs of current and former students can vary greatly, depending on their educational objectives, academic background and employment status. In recent years the Department has surveyed the level of satisfaction of various student groups: accounting graduates, upper-division students, lower-division students, and non-majors enrolled in accounting courses. The following findings are consistent for all students surveyed.

- Most students taking accounting courses are part-time, rather than full-time students.
- Most students taking accounting courses at ACC, upper or lower, do not seek a degree of any kind from ACC.
- Most students taking accounting courses at ACC have had no formal advising during the most recent academic year.

In the spring of 2005, we surveyed 38 upper-division accounting students. Fifty-eight percent of respondents held a bachelors degree from another institution, and 66 percent held full-time employment while taking professional level courses at ACC. Among their stated educational goals were to earn sufficient hours for the CPA exam (71%). Since the majority of the students taking the upper division courses, are doing so to qualify to take the CPA exam and not interested in getting a degree, the Accounting Department developed a certificate program in Professional Accountancy and eliminated the degree. This should result in more completers in the program.

Ninety-two percent of upper-division students rate the overall accounting program as good or very good. However, these students frequently expressed a desire to have greater consistency in the quality of instruction between upper-division courses.

**Table 10**  
**Year 2005 Survey of Students Taking Upper-Division Accounting Courses**

1. What Degree do you have currently?						
Doctorate	Masters	Bachelors	Associates	Neither	Total	
1	11	20	1	5	38	
2.6%	28.9%	52.6%	2.6%	13.2%	100.0%	
2. Are you currently working full time?						
Yes	No					
25	13				38	
65.8%	34.2%				100.0%	
3. How many credit hours are you taking each semester?						
12-16	9-11	6-8	3-5			
6	4	12	16		38	
15.8%	10.5%	31.6%	42.1%	0.0%	100.0%	
4. Why are you taking this course?						
Job Promotion	CPA Exam	Job Enrichment	Transfer to 4-year			
2	27	6	1		38	
5.3%	71.1%	15.8%	2.6%		100.0%	
5. How would you rate the program?						
Excellent	Needs					
Good	Good	Improvement	Poor			
15	22	1	0		38	
39.5%	57.9%	2.6%	0.0%		100.0%	

Austin Community College is currently developing an academic advising system. The Accounting Department has developed an academic advising system. The upper division students (Professional Accountant and Accounting

Specialists) have been assigned a full-time faculty advisor based on their last name. The advisors are listed below:

Sheila Ammons	-	A-F
Cynthia Lovick	-	G-L
Norma Jacobs	-	M-R
Denise White-		S-Z

The advisor for the Accounting Technician Program is Brian Voss, full time faculty member. Although any full-time Accounting faculty members can advise the BUA students, the Dean's office has accepted that responsibility.

## **10. TRANSFER INSTITUTION SATISFACTION**

According to the Texas Higher Education Coordinating Board follow-up system, 669 accounting majors did not return to ACC during the academic year 1997. Twenty-eight percent transferred to institution of higher education in Texas. The majority of students, not returning to ACC were employed in the workplace, but only 8 of 431 employed students were graduates of our accounting program. While these numbers speak well of the booming Austin economy, they represent a challenge to ACC's Department of Accounting to sustain its name in the community as a reputable provider of qualified employees.

## **11. INSTITUTIONAL EFFECTIVENESS**

The age of information technology has brought a number of new challenges to the accounting profession. Chief among them is the changing role of the accounting professional. Computers now perform many of the accounting activities formerly required by CPAs and clerks alike. Given the trend toward economic globalization, the demand for accounting knowledge is greater.

The implication is that as accounting graduates are challenged to become decision-makers and decision facilitators, so is the academic education of the

accountant challenged to produce graduates who are technically sound and analytically strong. Accounting knowledge is “wide and deep”. Our challenge as educators is to better communicate the “big accounting picture” to all students. Our retention rates and satisfaction rates confirm that we have made great progress in this area. We believe, however, that there is room for improvement.

One measure of institutional effectiveness is the ongoing assessment evaluations we conduct of our accounting courses and labs. We use the assessments to identify strengths and weaknesses in our course content and delivery.

## **12. SIGNIFICANT ACCOMPLISHMENTS**

Since the 2000 Instructional Departmental Review, the following has been accomplished by the Accounting Department:

- After an extensive evaluation, Austin Community College has received the designation of Qualifying Educational Credit for CPA Examination by the Texas State Board of Public Accountancy (Board).
- The Accounting Department at Austin Community College ranked 6<sup>th</sup> among all colleges and universities in the state of Texas in the percentage of successful candidates passing the CPA exam.
- The Association of Collegiate Business Schools and Programs (ACBSP) accredited all Business programs, including accounting. The ACBSP is the leading specialized accreditation association for business education supporting, celebrating, and rewarding teaching excellence. The association embraces the virtues of teaching excellence and emphasizes to students that it is essential to learn how to learn. ACBSP acknowledges the importance of scholarly research and inquiry and believes that such activities facilitate improved teaching. Institutions are strongly encouraged to pursue a reasonable mutually beneficial balance between teaching and research. And further, ACBSP encourages faculty involvement within the

contemporary business world to enhance the quality of classroom instruction and to contribute to student learning.

The remainder of this report provides the recommendations for improvements and a plan of action to implement those recommendations.

### **13. RECOMMENDATIONS**

#### **NEED**

- Hire additional full-time Faculty
- Hire additional adjunct faculty

#### **BUDGET**

- Increase budget for additional full-time faculty.
- Increase budget by \$10,000 for Continuing Professional Education for CPAs.

#### **PROGRAM EFFECTIVENESS**

- Improve the content of courses qualifying as capstone courses
- Increase the number of courses that satisfy the capstone experience requirements
- Ensure that all graduates have completed an appropriate capstone experience in their final semester at ACC

#### **ACCESS**

- Solicit input from the community regarding continuing education needs
- Increase the number of non-credit (continuing education) courses offered
- Continue to solicit community input regarding continuing education needs
- Offer compensation for development of materials for professional continuing education courses
- Pursue increased compensation for continuing education instructors
- Further participation of the Accounting Department in area academic consortiums such as the Multi-Institutional Teaching Center should be encouraged.

#### **CURRICULUM AND INSTRUCTION**

- Develop departmental syllabi for all accounting courses
- Review the adequacy of prerequisites for students enrolling in accounting classes

- Obtain the use of testing center facilities to enhance course effectiveness and student success, particularly in sections offered in alternative formats
- Develop screening/advising procedure for students enrolling in short-semester and distance learning courses
- Integrate active learning into all classes
- Consider separate courses for accounting and non-accounting majors so that the appropriate technical and analytical skills may be emphasized according to the educational objective of the student's degree program.
- Integrate an international component into the accounting curriculum.

### **TECHNOLOGY**

- Consider designating special faculty to teach the laboratory component of core courses
- Selectively study the development of additional courses that are suitable for the distance-learning format
- Improve the availability of multi-media resources in classrooms to facilitate alternative modes of course delivery.

### **FACULTY**

- Hire qualified full-time faculty
- Aggressively recruit applicants for the adjunct faculty pool

### **DIVERSITY**

- Actively recruit persons of color for all faculty and staff positions

**Instructional Program Review  
Department of Accounting  
Action Plan to Accomplish Proposed Recommendations  
Fall 2005**

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Establish a formal job placement function.	Secure release time for a faculty member to develop a model for the Accounting Department Propose new initiative during budget development	No longer a departmental objective.	This is a college-wide responsibility

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Establish formal advising procedures.	Develop formal advising procedures Submit recommendation to Dean, Business Studies Communicate advising procedures to advisors and counselors	This objective was accomplished between 2001-2004	Accomplished

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Upgrade the quantity and quality of accounting lab assistants.	Develop job description for accounting lab assistants Request upgrade of current position  Request additional positions during budget development	No longer an objective. No longer have lab assistants	

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Improve the quality and uniformity of the capstone experience.	Develop departmental syllabi Determine appropriate substitutions Communicate information to students, counselors, and advisors	2006 - 2007	Accounting Task Force
		2006 – 2007	Accounting Task Force
		2006 – 2007	Accounting Department Chair

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Expand the program offerings for the continuing education format.	Survey accounting organizations and employers to determine needs	2006 – 2007	Accounting Task Force
	Request administrative position to support the expansion	2006 – 2007	Accounting Department Chair

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Expand the program offerings for the continuing distance-learning format.	Survey students and community to determine the needs	2006 – 2007	Accounting Task Force
	Coordinate efforts with Texas State Board of Public Accountancy	On-going	Accounting Task Force
	Request faculty release time to develop courses	2006 – 2007 2007—2008	Accounting Department Chair

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Integrate active learning in all classes.	Provide speakers, developmental activities, and written materials to accounting faculty	2006 – 2007	Accounting Task Force
	Request financial incentives for faculty initiatives during budget development	2006 – 2007	Accounting Department Chair
	Request Dean, Business Studies to require integration into all business studies classes	2006 - 2007	Accounting Task Force

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Improve the uniform quality of laboratory instruction.	Improve lab manuals	2006 – 2007	Accounting Task Force
	Develop assessment standards for faculty and students	2006 – 2007	Accounting Task Force
	Provide workshops to help faculty develop and improve lab activities	2006 – 2007	Accounting Task Force
Separate labs for classroom instruction			

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Improve the availability of multi-media facilities in classrooms.	Request budget support	2007 – 2008	Accounting Task Force
	Communicate which resources are available through LRS	2006 – 2007	Accounting Task Force

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Hire qualified full-time and part-time faculty.	Secure additional full-time faculty positions	2005 – 2006	Dean, Business Studies
	Continue to work with Human Resources to recruit adjunct faculty	2006 - 2007	
		Ongoing	Accounting Department Head

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Improve the reputation of the Accounting Department in the business community.	Work with area accounting organizations and employers	2006 – 2007	Accounting Task Force
	Advertise the programs and achievements of the department	2006 – 2007	Accounting Faculty Member (release time provided)
	Publish an on-line newsletter that is electronically transmitted to area accounting organizations and employers	2006 – 2007	Accounting Faculty Member (release time provided)
	Request funds to pay for individual memberships to accounting organizations		
	Provide release time for advertising and promotion efforts	2006 – 2007	Accounting Program Coordinator
		2006 – 2007	Dean, Business Studies

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Improve the analytical and technical skills of students completing accounting courses.	Require demonstration of basic math skills for our core accounting courses	2006 – 2007 Ongoing	Accounting Task Force
	Train faculty to effectively use case studies, case letters, group work, and critical thinking activities	2006 – 2007 Ongoing	Accounting Task Force
	Develop effective assessments of analytical and technical skills	2006 – 2007 Ongoing	Accounting Task Force

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Create Internship opportunities for accounting majors.	Partner with area businesses to offer internship placements.	2006 – 2007	Assistant Task Force Leader, Technician Program

<b>Recommendation</b>	<b>Action</b>	<b>Year</b>	<b>Responsibility</b>
Improve articulation agreements with other area institutions.	Work with area universities and Texas State Board of Public Accountancy	2006 – 2007	Administrative support position
	Secure administrative position to support the efforts	2006 - 2007	Accounting Task Force

## **CONCLUSION**

This review has examined the effectiveness of the programs, processes, resources, and outcomes of the Department of Accounting at Austin Community College. Through this review we have identified areas of strength that we continue to reinforce. We have also identified areas of improvement that we are prepared to address. We have articulated who we are and whom we represent, the services we provide, and the challenges we face.

Although we face resource constraints associated with limited physical resources and a shortage of faculty and staff, we plan to address these limitations through aggressive recruiting and strategic planning.

The major challenge facing us is to meet the needs of this increasing global community. The number of students majoring in business is increasing and the accounting department must meet the needs of this increase. The role of accountant has shifted from that of data gatherer and report preparer, to that of information manager and decision facilitator on a global basis. Thus, the major academic challenge for accounting curricula across the country is to develop accounting and business graduates who are critical thinkers, life-long learners, and have a global perspective.

Our effort to develop students who are analytically sound and technically strong has included the emphasis of specific competencies and skills in every course; the use of active learning methods to enhance student learning; and the application of computer technology to problem-solving in activities. The evidence collected thus far, indicates that we are making major improvements in the service we provide. However, there remains room for improvement.

**APPENDIX 1**  
**Department of Accounting**  
**Analysis of Strengths, Weaknesses, Opportunities and Threats**  
**December 2, 2005**

## **Strengths**

- |  |         |
|--|---------|
| <b>Faculty and Staff</b>   | 10 dots |
| <ul style="list-style-type: none"><li>• The “student first” mindset of the faculty</li><li>• Quality of teaching</li><li>• Instruction: Qualified faculty (SACS &amp; TSBPA qualifications) throughout entire program area</li><li>• Instructors</li><li>• Dedicated and competent instructors</li><li>• Staff</li><li>• Faculty knowledge and background</li><li>• Student advising</li><li>• Strong, committed faculty</li></ul> |         |
| <b>Curriculum</b>  | 8 dots  |
| <ul style="list-style-type: none"><li>• Degree plans availability</li><li>• Variety of degree plans that meet the needs of students</li><li>• Curriculum meets the needs of the community</li><li>• Variety of course offerings</li><li>• Curriculum: book and e-grade</li><li>• Curriculum: strong professional account certification program</li><li>• Relevant instructional content</li></ul>                                  |         |
| <b>Use of Technology</b>   | 5 dots  |
| <ul style="list-style-type: none"><li>• Blackboard allows student and faculty to easily communicate</li><li>• Use of technology, blackboard for students</li><li>• Distant learning offerings</li><li>• Good texts and publisher support material</li><li>• Strong department web site</li><li>• Labs updated regularly</li></ul>  |         |
| <b>Student Success</b>   | 3 dots  |
| <ul style="list-style-type: none"><li>• Student Achievement (Qualifying for better paying jobs in Accounting)</li><li>• Student Achievement (meeting needs of CPA candidates)</li><li>• Student outcomes in CPA testing</li><li>• Student success on CPA</li><li>• CPA Testing success</li></ul>   |         |

<b>Transferability</b>	1 dot
<ul style="list-style-type: none"> <li>• Transfer options: TSU &amp; UT</li> <li>• Transferability of Acct 2301 &amp; 2302</li> </ul>	
<b>Student Characteristics</b>	0 dots
<ul style="list-style-type: none"> <li>• Enrollments strong and increasing</li> <li>• Majority of students are motivated and concerned about learning</li> <li>• The commitment of the students</li> <li>• Student diversity</li> </ul>	
<b>Community</b>	0 dots
<ul style="list-style-type: none"> <li>• Business and Industry support</li> <li>• Community support</li> <li>• The flexibility of ACC to fill the breach when education is needed</li> </ul>	
<b>College Support</b>	0 dots
<ul style="list-style-type: none"> <li>• Good college support: testing centers, OSD, Help desk, Financial Aid, Student Activities</li> </ul>	

## **Weaknesses**

<b>Lack of Administrative Support</b>	8 dots
<ul style="list-style-type: none"> <li>• Lack of Parking</li> <li>• Upper administration doesn't always support Accounting Program</li> <li>• Accounting tutors at "EVC"</li> <li>• College support</li> <li>• Program advertising and marketing</li> <li>• Lack of support from administration</li> <li>• Lack of proper office space</li> <li>• Administration at ACC does not support the Accounting department</li> <li>• Bookstore does not support us</li> <li>• Administrative distractions</li> </ul>	
<b>Faculty</b>	8 dots
<ul style="list-style-type: none"> <li>• Lack of diversity in faculty</li> <li>• Some weak instructors</li> <li>• Too many adjuncts – Adjuncts are not always well prepared</li> <li>• Lack of full-time instructors</li> <li>• Lack of faculty with Masters Degree</li> <li>• Lack of faculty</li> <li>• Lack of adjunct faculty</li> <li>• Lack of full-time faculty (2 mentions)</li> <li>• Inadequate staffing (more permanent staff needed)</li> <li>• Availability of faculty between breaks</li> </ul>	

<b>Student Issues</b>	3 dots
<ul style="list-style-type: none"> <li>• Poor study and management skills</li> <li>• Many student are not committed (too many absences or tardiness, unprepared for class, poor study and basic skills)</li> <li>• Poor retention of Acct. 2301 students</li> <li>• Lack of student education/abilities before starting Accounting program</li> <li>• Student preparation</li> <li>• Student commitment</li> <li>• Student attitude</li> </ul>	
<b>Use of Technology</b>	3 dots
<ul style="list-style-type: none"> <li>• Weak classroom technology at certain campuses</li> <li>• Difficulty in creating/executing lab activities</li> <li>• Lack of technology in the classroom</li> <li>• Technology use is uneven</li> </ul>	
<b>Classroom Space</b>	2 dot
<ul style="list-style-type: none"> <li>• Classroom technology</li> <li>• Availability of classroom time at peak hours</li> <li>• NRG PB1 is a miserable classroom</li> <li>• Availability of classes</li> <li>• Accounting course at “EVC” in the day time</li> </ul>	
<b>Community Relations</b>	1 dot
<ul style="list-style-type: none"> <li>• Need improved relations with prospective employers</li> <li>• Lack of workforce job placement office</li> <li>• Not able to meet business and community demands</li> </ul>	
<b>Advising &amp; Prerequisites</b>	1 dot
<ul style="list-style-type: none"> <li>• Co-enrollment requirements of 4-year institutions</li> <li>• Poor enforcement of prerequisites</li> <li>• Student prerequisites are not checked during enrollment</li> <li>• General advisors give students wrong information</li> <li>• It is not easy for students to get advised</li> <li>• College advising</li> <li>• Poor department advising system</li> </ul>	
<b>Curriculum</b>	1 dot
<ul style="list-style-type: none"> <li>• Sequencing of courses</li> <li>• Lack of a global perspective</li> </ul>	

## **Budget**

- Inadequate budget
- Lack of resources: faculty and technology
- Capital resources

## **Faculty development**

- Lack of faculty development specific to Accounting
- Keeping current accounting skills updated; need CPE support
- Instructor training in teaching techniques

# **Opportunities**

## **Faculty Need**

7 dots

- Relieve staffing problems through hiring additional F/T faculty
- Hire 3 Full-time Faculty
- Faculty recruitment: Increase Faculty diversity with budget increases for travel and advertising, go to historical black college

## **External Industry Relationships**

5 dots

- Using student success in CPA exam in promotions
- Offer on-site classes at local businesses
- Work with local employers to provide training needs in Accounting area
- Partner with area businesses
- Bring industry reps into classroom
- Each Full-time faculty should meet with professional associations
- Develop a department newsletter for industry partners & advisory committee members
- Funding from business through ACC Foundation
- Improve Communications with professional organizations
- Target local needs workforce education

## **Job Placement- Students**

5 dots

- Job Placement for students
- Enhance job placement activities to provide additional employment opportunities for Accounting students
- Opportunities for advancement
- Create Job Placement Office for workforce students

## **Curriculum Development**

5 dots

- Improve scheduling of upper-level classes
- To effectively fill the gap between college & CPA requirements
- Prepare students for certifications in addition to CPA
- Offer more classes, especially ethics

- Release time to work on grant proposals, curriculum development
- Offer CPE courses under Continuing Education
- Develop our won classroom teaching materials
- Look at CMA Preparation courses
- Offer Continuing Professional Education courses through local Accounting Associations

**Transfer/Articulation** 3 dots

- Review all Articulation agreements for possible improvements and increase course transferability
- Work more closely with area universities
- Maximize the possibilities of dual & co-enrollment
- More articulation agreements as a result of CPA exam pass rates
- Investigate possible 3 + 1 program with Huston-Tillotson

**Professional Development** 5 dots

- Create faculty internship opportunities
- Internship for staff and adjuncts
- Professional development money to increase faculty knowledge & accounting skills
- More funds for travel to conferences and seminars
- Partner with local businesses for faculty development – CPA, etc.

**Administrative Support** 3 dots

- Use of testing center for exams (some if not all)
- Designate smoking area away from doors, health hazard
- Close PIN and develop new south campus
- Parking at RGC

**Technology** 2 dots

- Use Blackboard to allow faculty to communicate with each other
- All classrooms Internet connected
- Availability of technology-equipped classrooms
- New technology — education delivery, Accounting programs
- Put computer & In-Focus in every classroom

**Global Perspective** 1 dot

- Global partnerships
- To send student to Germany & Scotland & China, Mexico & Peru in the future
- For faculty to travel with student in our study abroad programs

**Scholarships** 0 dots

- Scholarship fund for students
- Scholarships for Accounting Majors

# Threats

## **Lack of Faculty**

11 dots

- Diversity of instructors
- Grade inflation due to complexities of our courses and unrealistic faculty workloads and poor student motivation
- Lack of availability of Department Advisors
- Poor instructional qualities due to lack of prep time and lack of prep time and lack of development for adjuncts
- Lack of communication between faculty
- Inability to hire more Full-time faculty
- Limited availability of faculty who meet SACS standards
- Lack of faculty with proper credentials
- Lack of faculty
- Over extended Full-time faculty not being able to meet current needs
- Inability to properly train new Adjuncts

## **Students**

8 dots

- Inability to measure our success
- Decline in student preparation
- High school preparation of students
- Student retention in 2301
- Students who do not possess workable skills
- Demands of industry outpacing classroom curriculum
- High schools do an effective job with students who go to 4 yr. School
- Students with poor basic skills and poor academic skills
- Students not equipped with basic reading, writing, math, and study skills
- Low student self-motivation
- Student satisfaction

## **Lack of Resources Budget**

7 dots

- Lack of available resources
- Decline in tax base
- Limited resources for program expansion (faculty, space, technology)
- Budget for technology
- Budget constraints inhibiting hiring
- Budget for needed faculty
- Lack of budget
- Lack of budget for department

<b>Administration Support</b>	6 dots
<ul style="list-style-type: none"> <li>• Health hazard from smokers too close to traffic areas</li> <li>• The length of the hiring schedule too long</li> <li>• Austin growth and class availability</li> <li>• Classroom space</li> <li>• Lack of administration support</li> <li>• Lack of administrative support</li> <li>• Administrative demands on time</li> </ul>	
<b>Industry Communication</b>	2 dots
<ul style="list-style-type: none"> <li>• Lack of communication</li> <li>• Not enough contact with industry</li> </ul>	
<b>Technology</b>	2 dots
<ul style="list-style-type: none"> <li>• Technology in the classroom</li> <li>• Poor education technology system</li> </ul>	
<b>State Board CPA</b>	1 dot
<ul style="list-style-type: none"> <li>• Statutory changes to CPA Licensing requirements</li> <li>• CPA &amp; SACS mandates</li> <li>• CPA requirements revert to past rule where anybody can take the CPA</li> <li>• Unqualified instructors (No SACS or State Board Credentials)</li> <li>• Failure to meet State Board requirements for CPA program &amp; lose the opportunity to offer classes</li> </ul>	
<b>Competition</b>	1 dot
<ul style="list-style-type: none"> <li>• Online education (other schools)</li> <li>• Competition from other education institutions</li> <li>• Private business schools advertising &amp; ACC's unwillingness to do department advertising</li> </ul>	
<b>Curriculum</b>	1 dot
<ul style="list-style-type: none"> <li>• Lack of courses and availability of courses drive students elsewhere</li> <li>• Lack of a global perspective</li> <li>• Integrity</li> <li>• Decline in quality/standards</li> <li>• Course being watered down to met low student expectations &amp; skills</li> </ul>	
<b>Employment</b>	1 dot
<ul style="list-style-type: none"> <li>• Loss of confidence in profession</li> <li>• Loss of technology jobs and decline in employment</li> <li>• Decline in employment opportunities</li> </ul>	

#### **4 yr schools**

- U.T. and TSU eliminating upper-division courses
- Area University not accepting credit hours from ACC
- TSU offering upper level Acct Courses

### APPENDIX - 2 Department of Accounting

#### ACRONYMS

NRG	-	Northridge
CYP	-	Cypress
RGC	-	Rio Grande
RVS	-	Riverside
PIN	-	Pinnacle
EVC	-	Eastview
FY	-	Fiscal Year
EXT	-	External Learning Internship'
TEL	-	Open Campus
SIT	-	Round Rock Fredericksburg San Marcos Center