

SUMMARY OF RESPONSE TO THE NEW ACCOUNTING FACULTY POSITION PROPOSAL

Richard Claire

I have reviewed the proposal's rationale and data for the addition of a new full-time accounting faculty member and want to make the following comments concerning my observations:

- I. As a rationale for the position, the proposal cites in section "A", that one of the major reasons for the request for an additional full-time faculty member is because of suggestions made at a recent meeting of the Accounting Advisory committee. If all of the suggestions were implemented at most they would require the increase of additional 4 units of course load per academic year. There has been no research done pertaining to the potential increase in enrollments if a cloud software course were offered or the implementation of the other initiatives contained within the proposal the
- II. In section response to section "B", the proposal cited the following reasons for the need for an additional full-time accounting position,
 - A. The proposal states that last minute changes to the schedule have to be made because adjunct distance education professors drop courses at the last minute. Since the inception of online courses being offered in the accounting discipline in the fall of 2014 there have been no last-minute changes to the Web schedules and no courses were dropped by adjunct distant education faculty at the last minute.
 - B. It was stated in the proposal that the addition of an online accounting course in the spring of 2016 was responsible for bringing the load factor to above 500. Analyzing the data from that semester, 2 face to face courses in accounting had loads of 610 and 660 respectively and were in fact the major cause that the load was increased above 500.
 - C. Changes in the licensing requirement for CPAs will require 150 units of coursework including 10 units in ethics. There is no evidence that students that want to become CPAs will take the required courses at community colleges.
- III. In section D-2 a numerical error has been made by the author(s) that uses academic year totals rather than semester totals that increases FTEF by a factor of two.
- IV. In section 5 there are number statements made concerning enrollment histories without any data offered to support them. In addition, from a qualitative and quantitative point of view the need for a new accounting faculty member has not been adequately made.

In Exhibit A I have provided my analysis of the last five full academic years by semester. Presumably increasing load in the accounting program is the goal sought in adding a full-time position in accounting. It needs to be noted that in the only two semesters that the discipline had a Load of over 500 it was achieved by decreasing FTEF to approximately 1.5 and not by increases in enrollments. The only time the accounting discipline actually had two full time accounting faculty members in the study was in the fall semester of 2011. The Load in the discipline in that semester was 427. That semester the second full-time faculty member only taught 50% of her load in accounting. If second full-time faculty member had taught her complete 15 unit assignment that semester the load in the discipline would've been in the mid 300s. There no analysis of potential enrollments in the proposal that would indicate that an additional full-time position in the discipline would in fact increased enrollments and load. Evidence to date shows that the more FTEF that the discipline has the lower the load because it does not in and of itself create more enrollment.

In Exhibit B, I have provided my analysis of districtwide enrollment FTEF and Load. Looking at districtwide enrollment and load data CSM is in about the same position as Cañada with an average of 1.6 FTEF staffed by adjunct faculty members. Skyline is far worse than either CSM or Cañada staffing on an average of 2.4 FTEF with adjunct faculty. CSM and Skyline colleges have had no difficulties in attracting adjunct faculty members to teach online courses.

In conclusion, there has been no analysis of data offered concerning the demand for new courses and changes in curriculum. There has been no analysis of the data provided for Enrollments, FTEF or Load and how they are related to support the need for a new accounting position.

On the following pages are my detailed responses to the rationale contained in the proposal.

Response to the new faculty position proposal.

By
Richard Claire

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NEW FACULTY POSITION PROPOSAL

DISCIPLINE: ACCOUNTING

A. How does the proposed position align with specific objectives within the college's strategic plans and initiatives?

<http://www.canadacollege.edu/plans/index.php>

- A. The faculty position of a full-time accounting professor aligns with the District Strategic Plan Recommendation 3.1b; "identify emerging workforce development opportunities for each of the colleges and respond to changing job training needs through the Colleges' Career and Technical Education program and services." The Accounting Advisory Committee meeting held Friday, September 30, 2016 brainstormed multiple changes in the accounting field. These are: the need for formal training in Cloud Accounting, the need for additional training with Payroll Accounting including a Human Resource certificate, the need for an advanced accounting spreadsheets course that focuses on accounting issues, in addition to slight changes to curriculum to keep certificates up-to-date with the current best practices.

Response:

1. Cloud Accounting:

The "Accounting Advisory Committee" has suggested the need for formal training in cloud accounting. The proposal however does not offer any research concerning the number of clients of CPA firms in Cañada's service area that are using cloud accounting software platforms. Without that basic research, it is impossible to predict what the potential enrollments would be in a cloud-based accounting course or whether there is a real need for the course.

If it were found that a course should be offered, QuickBooks Essentials cloud software currently has the largest share of the cloud accounting business and would be the logical choice to offer a course in. The book for QuickBooks Essentials is 142 pages long and the book for QuickBooks Premium is 742 pages long which is used in ACTG 200. Since cloud-based accounting software is not very complicated the course most likely would be offered as a one unit course and most likely would be offered every other semester.

2. Need for additional training with Payroll Accounting:

The current Payroll Accounting course (ACTG 180) is a 1.5-unit course and covers primarily Federal payroll tax issues. When the course was created many decades ago it was offered as a 3 unit course. It covered federal payroll, state payroll and state sales taxes. Increasing the course to 3 units would allow a broader coverage of the topic. It would increase load slightly but not significantly.

Human Resource certificate:

Cañada for many years offers BUS 101 Human Resources. There is no data presented that would indicate the addition of a Human Resources course/certificate would increase enrollment and load. The course is currently being taught by faculty in the BUS discipline and now is offered in the fall semester only. In the fall of 2015 it had a load of 225.

Conclusion:

If all of the initiatives that the Accounting Advisory Committee recommended were implemented the additional number of units that would be added to the accounting department would be minimal and could be easily accommodated by the current full-time faculty member and adjunct faculty. In addition, there is no statistical evidence offered that shows any significant increase in enrollments if an additional full-time accounting faculty member is added to the department.

B. How does the proposed position address the program's strategic action plans and long-term goals? Please refer to specific elements of the most recent program review.

- B. The program plan of 2014 listed as an action item and long-term goal of expanding the offerings of distance education classes, which aligns with Cañada Distance Education Plan 3.3. The number of distance education classes have been dependent upon the availability of part-time professors with distance education (DE) training. Currently, the 3 colleges are offering classes to part-timers with DE training and the two semesters the department has experienced these professors (units limited by contract) drop the classes offered and last minute changes have had to be made to the web schedule.

Response:

In the 10 semesters that are presented in the Accounting Productivity Report there have been five online accounting courses offered starting in the fall of 2014. Three of the five have been taught by adjunct faculty members. None of the adjunct faculty members have turned down an opportunity to teach online. There have been no changes to the online

accounting schedule at Cañada because of adjunct professors who teach them have “dropped them” at the last minute.

The full-time professor teaches classes online each semester recently making the move to canvas from webaccess. The addition of DE is responsible for pushing the department load into the low 500's (510 – 525) and fill rates are 85%, as of Spring 2016.

Response:

There were 7 sections of Accounting courses (excluding cop-ed) offered at Canada in the spring of 2016. One course was offered online and was taught by an adjunct faculty member. The load in this course was 510. There were two face to face courses taught, ACTG 121 and ACTG 131, which had loads of 610 and 660 respectively. The remaining 4 courses had loads in the mid 400's. While the DE course did add some load, it was not responsible for pushing the department load above 500 and in fact if the two face to face courses did not do as well as they did the load would have been below 500.

The changes to the Certified Public Accounting license requirements is another opportunity which will be addressed, specifically in the Ethic Requirement section. CPA are now required to increase the number of hours studying accounting ethics and the accounting department is racing to develop curriculum with the assistance of the Advisory group.

Response:

Most accounting majors who plan on becoming a CPA are being encouraged by four-year universities to fulfill 150 units requirement to obtain a CPA license in California by earning a Masters degree in accounting. The Masters curriculum includes the 10 units in ethics to meet the requirements in SB 773. Since a Masters degree in accounting increases the professional status of a CPA most students are using the Masters degree to meet the ethics requirement. They are unlikely to take ethics courses at community college level.

C. How does the proposed position support program vitality and viability?

1. How far is the program from achieving the legislative goal of having 75% of instructional hours taught by full-time faculty?
 - a. %CRNs that are taught by FT faculty: 67% previous semester 44% current semester.

Response:

The correct percentage for the previous semester was 62% and for the current semester is 70%. The reason the FTEF was less in the previous semester was 1) the full-time faculty member taught a reduced load and

2) a new 3-unit tax course was added and taught by an adjunct faculty member. The load for the tax course was 225.

2. If this proposal is not funded, will there remain a minimum of one existing full-time faculty in the discipline? Yes

No comment.

D. What is the evidence of student demand to justify the proposed position?

1. Number (headcount) of full-time faculty in the discipline: 1 current semester

No comment.

2. Total FTE of course offerings: 3.2 previous semester 3.3 current semester not applicable

Response:

The correct total FTE of course offerings: 1.7 previous semester 1.6 current semester. The author(s) of the proposal used the total academic year figures which are larger by a factor of two instead of the correct semester figures.

a. Percent of "Total FTE of course offerings" comprised by FT faculty: 1.1 previous semester 1.1 current semester

No comment.

3. Average departmental Fill Rate: 85.2% previous semester current semester

No comment.

5. Enrollment history –quantitatively describe qualitatively and student demand/course enrollments within this discipline, especially for those courses that will be assigned to the proposed faculty member.

Students require flexibility which is supported by the DE class fill rate of 88%; these classes fill early and quickly. Offering more than one section of the class is possible as ACTG 121 and ACTG 131 are core classes for transfer as well as a requirement for the accounting certificate and accounting associates in science. Retention rates in the accounting department are in the low 80%; the range from 2011 to 2016 is from a low of 75.8% to a high of 86.8% (Spr 2016).

Quantitative Response:

The Productivity report for Accounting provided with this proposal showed that during the five-year period accounting courses had a low of 62% to a high of 81% fill rate. The average for the five years covered was 72% fill rate. Of the 77 sections that were offered during this time period

5 online courses which had a high fill rate and 72 of the sections were face-to-face.

Qualitative Response:

A recent study by the University of California at Davis found that the average success rate for online courses was 11% lower than the same courses taught face-to-face. The study found, among other things, that fill rates did not correlate with success rates. The proposal does not include success rates for online courses and therefore has not answered the question concerning qualitative issues with online courses. In addition, the proposal suggests that the proposed faculty member will be teaching face-to-face courses and quite possibly courses in other disciplines in order to meet the required load 15 units per semester.

New curriculum has been endorsed and requested by the Accounting Advisory Committee members and SparkPoint has requested an additional class for Spring 2017. In addition, cloud accounting is a recent development and doesn't have formal textbook material; professor notes and exercises will need to be developed.

Response:

Both McGraw-Hill and Cengage have published QuickBooks Cloud books. In addition, the Intuit Guide to QuickBooks Cloud Accounting is available. A professor teaching QuickBooks Cloud will not have to develop their own book but will have develop online content which all online professors must do.

Last minute changes to the schedule due to the lack of part-time professors with online training negatively impacts the department. Best practices suggest that all accounting professors have the capability to teach a majority of the department offerings online; supported by student surveys.

Response:

As noted in B above, there have been no last-minute changes to the schedule in the last five years due to the lack of adjunct faculty not having training in online courses. There is no documentation that suggests that "best practices" would require the majority of the departments offerings be online. The reduced success rates in online versus face to face courses have been well documented in articles printed in Senate Rostrum.

The new faculty member will begin with ACTG 121 and ACTG 131 classes, the department's transfer and core classes. The current full-time faculty will teach ACTG 121 online, ACTG 100 fact-to-face, ACTG 250 & ACTG 200 in the evening. Management 100, which was previously banked will be offered and the current faculty may teach that class on line. Note: current accounting faculty can teach, ACTG, BUS, CBOT, and MGMT; allowing flexibility when building class schedules.

Response:

ACTG 250 has been offered once in the spring of 2015. It had 17 students finish and a load of 297. Considering the fact that the division has two full time business faculty members and that CBOT program has load problems, the flexibility of the new accounting faculty will be limited by the lack of course offerings and enrollments in other disciplines.

EXHIBIT A ENROLLMENT & LOAD DATA BY SEMESTER

Canada																	
ACTG, BUS & CBOT																	
Enrollments																	
ACTG						BUS						CBOT					
Semester	FTEF	FTEs	WSCH	LOAD	Sections		FTEF	FTEs	WSCH	LOAD	Sections		FTEF	FTEs	WSCH	LOAD	Sections
Academic Yr 2011/12																	
Fall Totals	1.77	25.13	754	427	9	Totals	1.14	20.08	603	528.9	7	Totals	3.2	11.61	1260	394	33
Spring Totals	2.11	26.69	801	380	10	Totals	1.54	28	836	542.9	10	Totals	2.9	44	1312	452	36
Academic Yr 2012/13																	
Fall Totals	1.47	22.38	671	458	6	Totals	1.41	25.44	763	541.1	9	Totals	0.2	1.24	37	186	2
Spring Totals	2.03	23.94	718	353	9	Totals	1.07	19.36	581	543	6	Totals	2.73	37.97	1138	417	12
Academic Yr 2013/14																	
Fall Totals	1.47	20.68	620	423	6	Total	1.4	17.27	518	370	7	Total	2.8	36.05	1084	387	34
Spring Totals	1.30	21.45	644	495	6	Total	1.6	23.4	702	438.8	8	Total	2.4	30.74	923	385	25
Academic Yr 2014/15																	
Fall Totals	1.50	24.17	885	590	7	Total	1.6	20	586	366.3	8	Total	2.3	29	1116	485	17
Spring Totals	1.77	28.56	857	485	8	Total	2	27.95	839	419.5	10	Total	2.1	31.38	940	448	22
Academic Yr 2015/16																	
Fall Totals	1.73	25.08	752	434	7	Total	2	18.5	885	442.5	1	Total	1.6	19.19	576	360	15
Spring Totals	1.57	27.25	818	522	7	Total	2	35.8	1074	537	10	Total	1.7	20.33	610	359	21

EXHIBIT B
DISTRICTWIDE ENROLLMENT & LOAD DATA BY SEMESTER

Accounting Enrollment								
Fall 2011-Fall 2016								
Fall 2011								ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTEs Census	FTEF Census	WSCH Census	LOAD Census	FULL TIME ACTG FACL
Canada College	9	170	215	25.13	1.77	754	427	2
College of San Mateo	35	1,034	1,231	118.71	6.04	3,561	590	4
Skyline College	19	435	604	88.25	3.89	2,648	681	1
Total by COLUMNS	63	1,639	2,050	232.09	11.69	6,963	596	
Spring 2012								ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTEs Census	FTEF Census	WSCH Census	LOAD Census	FULL TIME ACTG FACL
Canada College	10	195	236	26.69	2.11	801	380	1
College of San Mateo	30	883	1,087	108.11	5.22	3,243	621	4
Skyline College	19	458	608	80.53	3.79	2,416	637	1
Total by COLUMNS	59	1,536	1,931	215.33	11.12	6,460	581	
Fall 2012								ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTEs Census	FTEF Census	WSCH Census	LOAD Census	FULL TIME ACTG FACL
Canada College	7	144	178	22.48	1.47	674	460	1
College of San Mateo	30	853	1,047	104.06	5.24	3,122	596	4
Skyline College	19	476	578	83.96	4.02	2,519	627	1
Total by COLUMNS	56	1,473	1,803	210.50	10.72	6,315	589	
Spring 2013								ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTEs Census	FTEF Census	WSCH Census	LOAD Census	FULL TIME ACTG FACL
Canada College	10	194	229	24.31	2.11	729	346	1
College of San Mateo	28	756	913	95.71	5.27	2,871	545	4
Skyline College	24	659	790	84.79	4.16	2,544	612	1
Total by COLUMNS	62	1,609	1,932	204.81	11.54	6,144	533	

Fall 2013									ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTES Census	FTEF Census	WSCH Census	LOAD Census		FULL TIME ACTG FACL
Canada College	6	133	166	20.68	1.47	620	423		1
College of San Mateo	33	871	1,042	102.23	5.58	3,067	549		4
Skyline College	19	493	667	84.78	4.09	2,543	622		2
Total by COLUMNS	58	1,497	1,875	207.69	11.14	6,231	559		
Spring 2014									ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTES Census	FTEF Census	WSCH Census	LOAD Census		FULL TIME ACTG FACL
Canada College	6	167	198	21.50	1.30	645	496		1
College of San Mateo	26	821	1,039	104.66	5.30	3,140	592		4
Skyline College	22	532	691	79.02	3.83	2,371	618		1
Total by COLUMNS	54	1,520	1,928	205.17	10.44	6,155	590		
Fall 2014									ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTES Census	FTEF Census	WSCH Census	LOAD Census		FULL TIME ACTG FACL
Canada College	7	150	198	23.53	1.40	706	504		1
College of San Mateo	30	901	1,071	108.80	5.80	3,264	562		4
Skyline College	20	516	645	86.89	4.17	2,607	626		2
Total by COLUMNS	57	1,567	1,914	219.23	11.37	6,577	578		
Spring 2014									ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTES Census	FTEF Census	WSCH Census	LOAD Census		FULL TIME ACTG FACL
Canada College	9	211	252	28.62	1.77	859	486		1
College of San Mateo	29	880	1,068	104.59	5.60	3,138	561		4
Skyline College	20	483	618	77.82	3.97	2,335	588		1
Total by COLUMNS	58	1,574	1,938	211.04	11.33	6,331	559		

Fall 2015								ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTEs Census	FTEF Census	WSCH Census	LOAD Census	FULL TIME ACTG FACL
Canada College	8	206	209	25.34	1.73	760	439	1
College of San Mateo	30	1,023	1,033	100.88	5.61	3,026	540	4
Skyline College	21	660	674	83.85	4.33	2,516	580	2
Total by COLUMNS	59	1,889	1,916	210.07	11.67	6,302	540	

Spring 2016								ACTUAL
Campus	Total Sections	Enrollment End of Term	Enrollment Census	FTEs Census	FTEF Census	WSCH Census	LOAD Census	FULL TIME ACTG FACL
Canada College	8	210	242	27.35	1.57	821	524	1
College of San Mateo	26	746	921	99.92	5.44	2,998	551	4
Skyline College	22	518	656	79.22	4.44	2,376	536	2
Total by COLUMNS	56	1,474	1,819	206.49	11.44	6,195	541	