

**Accounting Cluster Meeting  
 Tuesday, October 29, 2013  
 1:00 – 4:00 p.m.  
 Lake Worth Campus**

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**ITEM I. Review of PHI documentation for AS/Accounting Program.**

Discussion: Enrollment documentation in the A/S Accounting program since the 2000-2001 school year was reviewed and analyzed as part of the process to determine why enrollment declined significantly last year after dramatically increasing the two previous academic years.

Data/data source: IRE

Action: The Cluster concluded that the two year spike in enrollment over the 2010-2011 and 2011-2012 was an effect of a poor economy. The Cluster feels that the decline in enrollment in the 2012-2013 school year was due to enrollment returning to a more normal level (based on past history).

	Sections	Duplicated headcount	FTE
2000-01	20	265	26.80
2001-02	20	276	27.77
2002-03	32	393	39.60
2003-04	21	294	29.93
2004-05	16	290	29.30
2005-06	21	304	30.73
2006-07	17	289	29.53
2007-08	17	263	26.67
2008-09	15	270	27.47
2009-10	16	385	38.50
2010-11	18	460	46.00
2011-12	20	459	45.90
2012-13	17	337	33.70

**ITEM II. Wiley Presentation**

Discussion: Representatives from Wiley Publishing provided a demonstration of the latest version of their quiz and homework software package. The Cluster found the presentation informative and helpful.

Data/data source: N/A

Action: N/A

### ITEM III. 12 Week v. 16 Week Online Accounting Classes

Discussion: Statistical data was presented which compared the “success rate” of Accounting classes offered online over 12 weeks v. 16 weeks. Overall, the data was quite limited for comparison purposes, and was inconclusive. The data did not clearly show one time length better than the other with respect to student “success”. Professor Pate stated that the safe course of action was to give the students the most amount of time as possible, and that he was inclined to only offer the online courses over 16 weeks.

Data/data source: IRE

**Palm Beach State College  
Grade Distribution of Pure Online Accounting Courses**

		A	B	C	D	F	W	Success	Enr	
ACG2022	Fall 2011 16-week	6 9.4%	7 10.9%	12 18.8%	3 4.7%	12 18.8%	24 37.5%	25 39.1%	64	
	12-week	0 0.0%	5 17.2%	5 17.2%	1 3.4%	5 17.2%	13 44.8%	10 34.5%	29	
	Spr 2012 16-week	8 12.1%	7 10.6%	14 21.2%	4 6.1%	4 6.1%	29 43.9%	29 43.9%	66	
	12-week	2 7.1%	4 14.3%	5 17.9%	5 17.9%	5 17.9%	7 25.0%	11 39.3%	28	
	Fall 2012 16-week	7 10.4%	12 17.9%	15 22.4%	0 0.0%	5 7.5%	28 41.8%	34 50.7%	67	
	12-week	1 4.0%	2 8.0%	9 36.0%	2 8.0%	4 16.0%	7 28.0%	12 48.0%	25	
	Spr 2013 16-week	3 4.3%	12 17.1%	8 11.4%	9 12.9%	10 14.3%	28 40.0%	23 32.9%	70	
	12-week	2 5.6%	6 16.7%	10 27.8%	6 16.7%	3 8.3%	9 25.0%	18 50.0%	36	
	<b>Total 16-week</b>	<b>24 9.0%</b>	<b>38 14.2%</b>	<b>49 18.4%</b>	<b>16 6.0%</b>	<b>31 11.6%</b>	<b>109 40.8%</b>	<b>111 41.6%</b>	<b>267</b>	
	<b>12-week</b>	<b>5 4.2%</b>	<b>17 14.4%</b>	<b>29 24.6%</b>	<b>14 11.9%</b>	<b>17 14.4%</b>	<b>36 30.5%</b>	<b>51 43.2%</b>	<b>118</b>	
	ACG2071	Fall 2011 16-week	9 14.3%	16 25.4%	17 27.0%	2 3.2%	2 3.2%	17 27.0%	42 66.7%	63
		12-week	11 17.5%	16 25.4%	11 17.5%	6 9.5%	8 12.7%	11 17.5%	38 60.3%	63
Spr 2012 16-week		12 18.5%	12 18.5%	12 18.5%	4 6.2%	8 12.3%	17 26.2%	36 55.4%	65	
12-week		1 5.9%	1 5.9%	5 29.4%	2 11.8%	1 5.9%	7 41.2%	7 41.2%	17	
Spr 2013 16-week		11 16.9%	8 12.3%	20 30.8%	4 6.2%	7 10.8%	15 23.1%	39 60.0%	65	
12-week		1 5.9%	1 5.9%	5 29.4%	2 11.8%	1 5.9%	7 41.2%	7 41.2%	17	
<b>Total 16-week</b>		<b>43 16.8%</b>	<b>52 20.3%</b>	<b>60 23.4%</b>	<b>16 6.3%</b>	<b>25 9.8%</b>	<b>60 23.4%</b>	<b>155 60.5%</b>	<b>256</b>	
<b>12-week</b>		<b>1 5.9%</b>	<b>1 5.9%</b>	<b>5 29.4%</b>	<b>2 11.8%</b>	<b>1 5.9%</b>	<b>7 41.2%</b>	<b>7 41.2%</b>	<b>17</b>	
TAX2000		Fall 2011 16-week								0
		12-week								0
		Spr 2012 16-week	1 6.7%	5 33.3%	3 20.0%	0.0%	3 20.0%	3 20.0%	9 60.0%	15
		12-week								0
	Fall 2012 16-week								0	
	12-week								0	
	Spr 2013 16-week	1 6.3%	4 25.0%	2 12.5%	0.0%	2 12.5%	7 43.8%	7 43.8%	16	
	12-week								0	
<b>Total 16-week</b>	<b>2 6.5%</b>	<b>9 29.0%</b>	<b>5 16.1%</b>	<b>0 0.0%</b>	<b>5 16.1%</b>	<b>10 32.3%</b>	<b>16 51.6%</b>	<b>31</b>		
<b>12-week</b>								<b>0</b>		

Source: ST\_ACDMC\_HBST\_CLS\_V1\_ST\_CLASS\_V1\_atr\_class\_appl\_dgnttr  
Institutional Research & Effectiveness  
September 6, 2013  
File: 2014GR01

Action: A motion was made to limit online Accounting classes to 16 week offerings. The motion failed.

### ITEM IV. New Textbooks for Fall Semester 2014:

Discussion: The Cluster Chair reminded everyone that the Cluster would be switching to new texts in both Managerial Accounting as well as Financial Accounting in the fall semester of 2014. The Cluster Chair reminded the members that the financial text was set, but the managerial text would need to be reviewed to determine if the edits to the new edition are acceptable. If not, a full textbook review would need to be done.

Data/data source: N/A

Action: See discussion above.

**ITEM V. ACG2022 Financial Accounting and ACG2071 Managerial Accounting offerings over Six Weeks**

Discussion: As promised in the last Accounting cluster meeting, Professor D'Agati provided documentation regarding her success rates in financial accounting over 6 week terms. The cluster reviewed it and chose not to make any changes to the prior vote. Thus, ACG2022 Financial Accounting and ACG2071 Managerial Accounting will not be offered in under 12 weeks in any term.

Data/data source: Professor D'Agati

Action: None taken.

**Attendance:**

Glenn Pate  
Robin D'Agati  
Emmanuel Danso  
Gracelyn Stuart-Tuggle

Submitted by:

*Glenn Pate*

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Glenn Pate, Scribe

c. Minutes Distribution List