

MINUTES

1. **Welcome & Introductions**

A. Sign-in and confirmation of attendees' title/role and email/contact information

- Called to order at 9:05am, by Doug Johnson, Dept. Chair
- Attendance:
Members: Thomas Bennet, Praba Chandran, Li Cheng, Cheryl Collings, Don Driftmier, Brian Yacker, Garrett Shakstad, Mark Simurda

Ex-Officio – Cyndee Ely, Doug Johnson, Lisa Knuppel, Arabian Morgan, Jeanne Neil, Ron Johnson, Fred Judd

- Welcome & Introductions
– Each person introduced themselves.

B. Review of Advisory Committee Role and Responsibilities and meeting outcome

- Doug reviewed the purpose of the Advisory Committee and how the outcomes are used to direct the department during the next year.

2. **Industry Update & Employment Trends**

A. Emerging technologies and industry developments

B. Industry hiring practices and trends

- Brian
 - Not for Profit is an underserved area. In a constant growth phase.
 - Staffing cannot find lateral hires, so go to strategy is to work with entry level and internship programs.
 - His firm focuses on training externally and internally
 - He has had difficulty identifying candidates that want to be career accountants.
 - Employees are leaving to pursue other career fields, not studying for the exam, not making the commitment. Employees see this as a stepping stone even though offering full licensing and accelerated career path.
 - UCI master program – 90% international students, communication skills needed to be good particularly for face to face interactions with clients.
- Bobby
 - The government is recruiting every three to 6 months.
 - Applicants need a degree with 24 units in accounting.
 - The government provides all the training.
 - Defense contractors are moving out of California.

- Applicants should recognize that work life balance is plus for governmental employees.
 - Experience does qualify for CPA licensure.
 - Turnover and attrition has been a problem. May be a generational issue. Some employees may want to become entrepreneurs.
- Cheryl
 - Privacy and data security need to permeate the student levels.
 - Students need to understand the new rules.
 - Focus on technology in our courses.
- Li
 - Students need to understand the need for data security.
 - Data analytics skills are needed to successfully incorporate technology and accounting knowledge.
- Garrett
 - On the recruiting side...
 - Accounting firms are hiring earlier –internships are being offered before students are truly committed to accounting.
 - Recommends preparing students in community college for what they will experience when going through the recruitment process at 4 year schools.
- Thomas
 - Accounting firms have a role in the decision process of career of accounting.
 - Firms are showcasing the career earlier in the process.
 - Competition for talent is fierce, record high levels, but a slight dip in starting salaries level, rate of growth is slowing.
 - Use of technology is very important. The audit process now uses a great deal of technology.
 - Big 4 is shifting from compliance to advisory services, outsourcing lower level audit work offshore
- Don
 - Students and instructors need to keep aware of the trends nationally vs. what we need in California.
 - Students all start as rookies and basics are still important.
- Mark
 - Firms are moving toward respecting work life balance, training in cyber security, using mentor staff closer to the entry level employee.
- Fred
 - Suggested that we should be connecting with cyber security and consumer protection law.
 - We should introduce students to both topics because of their importance. Cheryl, Mark, Thomas, Bobby, all agreed.

- Thomas
 - Posed the question “What do we give up when we go to new trends?” The basics are vitally important. Entry level employees are still the doing the accounting.
- Suggestions
 - Consider having Rick Rosario – Director for Camico, come and speak about ethics and professional liability perspective of the profession.
 - Incorporate ethics, client confidentiality, and data security in all the courses

3. **Work-Based Learning Opportunities**

- A. Overview of existing work-based learning elements of program and gaps or needs
- B. Advisor recommendations and referrals for new internships or apprenticeship opportunities
 - OCC has internship opportunities, and potential employers will now work with directly with the career center

4. **Program Outcome Data**

- A. Orange Coast College is accredited by the Accrediting Commission for Community and Junior College, Western Association of Schools and Colleges. We are scheduled to issue a midterm Report in March of 2023. Our next comprehensive review will occur in the spring term of 2026.
 - B. Review and Ratification of Program Level Outcomes (PLOs):
Certificates: Business Taxation Competency, Cost Accounting Competency, Entry-Level Accounting, Individual Taxation Competency, Non-profit Accounting Competency, and Payroll Accounting Competency.
 - Demonstrate various activities performed in the accounting function of industry, apply comprehensive accounting skills, utilize technical knowledge, and display ethical behaviors and practices.
 - Demonstrate technical knowledge of accounting related topics that provide major course transfer to a four-year institution.
- A. PSLO ratification is needed from this group – reviewed the language and solicited comments
 - Wording is accurate and comprehensive
 - Clarification of utilizing technology in general or specifically just accounting technology
 - Determined that general technology needs to be addressed in the PSLO, so it was moved, seconded and approved
 - B. Current Enrollment and Completer Status and Trends
 - Arabian showed current data points regarding enrollment in accounting classes. Reviewed current fall enrollment numbers, and provided clarification of head count is separate from enrollment, we are looking healthy, efficiency is exceeding threshold

D. Biennial Program Review (**Attachment A**)

- Lisa reviewed data for compliance aspects of outcomes and to generate CTE funding approximately 20% of the department's funds come from CTE sources

E. Employment Outcomes:

- Licensure/certification exam pass rates: (N/A)
 - Confirmed that our students do not have a subsequent immediate certification or exam following education for employment
- Employment Data
 - Job market data and labor market thresholds are important. We are seeing positive job growth in accounting jobs, wages are exceeding living wage, we are not redundant and there is student growth but not oversupplying, we are being effective based on enrollment – CTE is only group not declining enrollment, data is showing mostly growth.

▪ Institution Set Standard

Institution Set Standard (%)	Job Placement Rate (%)		
	2018	2017	2016
75%	74.48	77.14	72.56

- An accreditation recommendation is needed for a job placement employment outcomes percentage for accounting.
- Lisa noted that the institutional level was picked randomly and set at 75%
- The voting members agreed to set the Accounting standard at 60%. The percentage should be revisited after the new certificate programs (noted in Exhibits 1 and 2) are implemented. Arabian noted that the data is trailing and may take more than two years to gather it.

▪ CTE Outcome Survey Results

▪ Perkins Program Core Indicators (**Attachment B**)

- Arabian reviewed the Core Indicator sheet review: OCC has heavy population that is disadvantage. OCC is taking steps to address the various needs of these students.

5. **Review of Last Advisory Committee Recommendations and Progress Report**

Last Meeting Date: March 23, 2018

A. Curriculum

- Created Governmental Accounting Certificate of Specialization
- Created a Data Analytics for Accounting class

B. New Equipment/Technology needs

- Add response technology to engage whole class – 200 purchased through different funding sources

C. Program Recruitment

- Meet the Firms events on hold

- CSU Fullerton pathway into Accounting is being created and will be reported on when details are finalized.

6. Review of New Program Developments

A. Equipment/Facilities

- Building, classrooms and current equipment are sufficient

B. Curriculum

- Changed the focus of the ACC A110 class from Excel and QuickBooks to just Excel. Retitled the class “Excel for Accounting and Finance”. Changes take affect Fall 2020.
 - Cheryl noted that this is a welcome change
- Offering ACC A112 “Accounting with QuickBooks” beginning in the Fall 2020 semester.
 - Cheryl noted that this is a welcome change
- Created an honors based Financial Accounting and Managerial Accounting classes.
 - These were created to assist in developing the CSU Fullerton accounting pathway.

C. Program Recommendations Requested

1. Add the “honors” Financial Accounting and “honors” Managerial Accounting classes to all program certificates as an or option to the Financial Accounting and Managerial Accounting classes
 - Voting members moved, seconded, and unanimously approved
2. Add the following classes to the list of electives in the Accounting Certificate of Achievement and Accounting Associate in Science Degree
 - Not for Profit Recordkeeping and Compliance (ACC 107)
 - Accounting with QuickBooks (ACC 112)
 - Accounting Ethics (ACC 118)
 - Governmental Accounting (ACC 215)
 - Data Analytics for Accounting (ACC 220)

– Voting members moved, seconded, and unanimously approved
3. Exhibit #1 – Certificates of Specialization allowed to become Certificates of Achievement
 - Voting members moved, seconded, and unanimously approved
4. Exhibit #2 – Create / Refine new Certificates of Achievement
 - Voting members moved, seconded, and unanimously approved
5. Exhibit #1 and Exhibit #2 – Courses noted in the certificates with an asterisk (*) must be taken at Orange Coast College to earn a Certificate of Achievement
 - Voting members moved, seconded, and unanimously approved

6. Exhibit #1 and Exhibit #2 – Certificates presented may remain or become Certificates of Specialization if the Consortium does not approve the Certificate of Achievement status.
 - Voting members moved, seconded, and unanimously approved
7. Reaffirm all classes must be taken at Orange Coast College for Certificates of Specialization
 - Voting members moved, seconded, and unanimously approved

7. Summary of Recommendations

A. New or Revision of Curriculum/Classes/Certificates

- New PSLO language should read as follows:
 - Demonstrate various activities performed in the accounting function of industry, apply comprehensive accounting skills, utilize technical knowledge, utilize technology and display ethical behaviors and practices.
 - Demonstrate technical knowledge of accounting related topics that provide major course transfer to a four-year institution.
- Add the “honors” Financial Accounting and “honors” Managerial Accounting classes to all program certificates as an “or” option to the Financial Accounting and Managerial Accounting classes
- Add the following classes to the list of electives in the Accounting Certificate of Achievement and Accounting Associate in Science Degree
 - Not for Profit Recordkeeping and Compliance (ACC 107)
 - Accounting with QuickBooks (ACC 112)
 - Accounting Ethics (ACC 118)
 - Governmental Accounting (ACC 215)
 - Data Analytics for Accounting (ACC 220)
- Exhibit #1 – Certificates of Specialization allowed to become Certificates of Achievement
- Exhibit #2 – Create / Refine new Certificates of Achievement
- Exhibit #1 and Exhibit #2 – Courses noted in the certificates with an asterisk (*) must be taken at Orange Coast College to earn a Certificate of Achievement
- Exhibit #1 and Exhibit #2 – Certificates presented may remain or become Certificates of Specialization if the Consortium does not approve the Certificate of Achievement status.
- Reaffirm all classes must be taken at Orange Coast College for Certificates of Specialization

B. New Equipment/Technology

- None noted.

C. Program Marketing/Recruitment Recommendations

- We should host soft skill training sessions (resume writing, interviewing, elevator pitches) to bring the transfer students up to speed with skills necessary to be competitive in the recruiting process once they reach the 4 year schools.

D. Other recommendations for program improvement

- Hire one more full time accounting instructor to replace recent retirements.
- The voting members agreed to set the Accounting standard at 60%. The percentage should be revisited after the new certificate programs (noted in Exhibits 1 and 2) are implemented.

8. Closing Remarks

- Doug thanked the members for participating and noted how important they to the CTE process.

PROGRAM TITLE: Accounting	COLLEGE: Orange Coast College
DATE: 2018 Biennial Program Review	TOPS CODE: • 0502.00: Accounting

CERTIFICATES AND DEGREES	TOTAL: 9
CERTIFICATES	DEGREES
<ul style="list-style-type: none"> • Certificate of Achievement: Accounting • Certificate of Specialization: Entry Level Accounting • Certificate of Specialization: Business Taxation Competency • Certificate of Specialization: Cost Accounting Competency • Certificate of Specialization: Financial Accounting Competency • Certificate of Specialization: Individual Taxation Competency • Certificate of Specialization: NonProfit Accounting Competency • Certificate of Specialization: Payroll Accounting Competency 	<ul style="list-style-type: none"> • Associate of Science: Accounting

Orange Coast College offers nine certificates and degrees under the Accounting Program. According to the Economic Modeling Specialists International (EMSI), there were 44,615 job openings in 2016 associated with the Accounting Program. Overall, this program is expected to increase by 6.1% between 2016 and 2025, with Accountants and Auditors showing a strong increase of 14.0%, Bookkeeping, Accounting, and Auditing Clerks are anticipated to have a decrease of 0.7%.

The table below shows the projected openings and percentage changes within each occupation associated with the program

1. PROGRAM MEETS A DOCUMENTED LABOR MARKET DEMAND: GROWTH IN MARKET				
Data based on TOP code crosswalk to applicable SOC Codes (13-2011, 13-2082, 43-3031, 43-3051, and 43-4011)				
Job openings based on Orange County Region as reported in EMSI: Occupation Overview Report				
OCCUPATION	EMSI Current Openings (2016)	EMSI Projected Openings (2025)	Change Between 2016-2025 Job Openings	% Change
Accountants and Auditors (13-2011)	18,333	20,895	+2,562	+14.0%
Tax Preparers (13-2082)	2,035	2,200	+165	+8.1%
Bookkeeping, Accounting, and Auditing Clerks (43-3031)	20,871	20,728	-143	-0.7%
Payroll and Timekeeping (43-3051)	2,766	2,813	+47	+1.7%
Brokerage Clerks (43-4011)	609	681	+72	+11.8%
TOTAL	44,615	47,317	+2,702	+6.1%

The Accountants and Auditors occupation leads the Accounting Program related occupation with a median earnings of \$41.87/hour; while the Bookkeeping, Accounting, and Auditing Clerks occupation have the lowest median earnings of \$27.23/hour.

2. PROGRAM MEETS A DOCUMENTED LABOR MARKET DEMAND: PERCENTILE EARNINGS WITHIN MARKET**Data based on TOP code crosswalk to applicable SOC Codes****Percentile earnings based on Orange County Region as reported in EMSI: Occupation Overview Report**

OCCUPATION	25 th Percentile Earnings	Median Earnings	75 th Percentile Earnings
Accountants and Auditors (13-2011)	\$26.09/hour	\$32.12/hour	\$41.87/hour
Tax Preparers (13-2082)	\$17.84/hour	\$23.45/hour	\$33.09/hour
Bookkeeping, Accounting, and Auditing Clerks (43-3031)	\$17.16/hour	\$21.54/hour	\$27.23/hour
Payroll and Timekeeping (43-3051)	\$18.60/hour	\$23.22/hour	\$27.84/hour
Brokerage Clerks (43-4011)	\$20.87/hour	\$23.67/hour	\$27.93/hour
PERCENTILE EARNING AVERAGE	\$19.90/hour	\$25.84/hour	\$32.75/hour

Of the total 501 certificate and associate's degrees awarded in 2016-17, Orange Coast College awarded 5.99% of the certificate associate's degrees in Accounting in the Orange County Region. Compared to 2015-16, the number of awards by Orange Coast College increased by 50.0%.

3. PROGRAM DOES NOT REPRESENT UNNECESSARY DUPLICATION OF OTHER MANPOWER TRAINING PROGRAMS IN THE AREA:**Programs based on CIP Code (52.0302) Certificates and Associate's degrees in Orange County Region as reported in EMSI: Program Overview**

INSTITUTION	Certificates Awarded (2016-2017)	Associate Degrees Awarded (2016-2017)	% Distribution of Total Certificate /Associate Degrees Awarded	EMSI Growth % Year over Year (YOY) (2015)
Santa Ana College	148	16	32.73%	-70.87%
Irvine Valley College	114	16	25.95%	-13.91%
Coastline Community College	49	38	17.37%	+26.09%
Saddleback College	23	5	5.59%	+3.70%
Orange Coast College	17	13	5.99%	+50.00%
Fullerton College	2	14	3.19%	+45.45%
Golden West College	13	13	5.19%	+4.00%
Cypress College	4	9	2.59%	+85.71%
InterCoast Colleges-Anaheim	4	0	0.80%	-66.67%
Santiago Canyon College	1	2	0.60%	0.00%

4. PROGRAM IS OF DEMONSTRATED EFFECTIVENESS AS MEASURED BY THE ENROLLMENT AND COMPLETION SUCCESS OF ITS STUDENTS:

Data based on TOP code (0502.00) reported to the District by each of the respective college.

Enrollment: Data Source: Argos – Program Review Enrollment Cube (Census Enrollment)

FTES: Data Source: Argos – Program Review Enrollment Cube (FTES Total)

FTES: Resident: Data Source: Argos – Program Review Enrollment Cube (FTES Res 320)

FTES: Non-Resident: Data Source: Argos – Program Review Enrollment Cube (FTES NRes 320)

WSCH/FTEF: Data Source: Argos – Program Review Enrollment Cube (WSCH_FTEF 525 Est)

Retention within Subject: Data Source: DataMart - Retention Rate (Enrollment Count in Fall and Spring of Academic Year compared with Retained Count)

Annualized Course Success Rate: Data Source: Argos – Program Review Access Success Cube (Success)

Degrees and Certificates: Data Source: DataMart - Program Awards Summary

Academic Year	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Enrollment	2,750	2,935	2,833	3,012	2,971
FTES	432	448	420	446	410
FTES: Resident	390	405	375	392	361
FTES: Non-Resident	41	43	45	54	49
WSCH/FTEF	Data Not Available	Data Not Available	Data Not Available	699.6	577.9
Fall to Spring Course Retention Within Subject					
Fall-to-Spring	2,706/2,277	2,724/2,312	2,621/2,237	2,783/2,444	2,635/2,342
Fall-to-Spring Retention	84.1%	84.9%	85.3%	87.8%	88.9%
Annualized Course Success Rate	73.1%	74.4%	74.1%	77.0%	78.3%
Degrees and Certificates					
Certificates	13	12	11	16	11
Associate Degrees	18	12	0	13	11
Total	31	24	11	29	22

The course data above reflect course TOP codes aligned with the program TOP codes. Students may enroll in required associate or certificate courses within the program that fall outside of the program TOP codes. These external TOP codes are not included in the above figures.

The enrollment in the Accounting program increased over the last three years from 2,833 in 2014-2015 to 2,971 in 2016-2017. The FTES slightly decreased over the last three years from 420 in 2014-15 to 410 in 2016-2017. The instructional load efficiency (WSCH/FTEF) decreased from 699.6 in 2015-2016 to 577.9 in 2016-2017. A value of 525 or higher is the standard average target and it is a measure of average class enrollment needed for cost efficiency purposes.

Overall, with the increase in enrollment in the program, the decrease in number of FTES, has resulted in a fluctuating award count of degrees and certificates. Over the past three years, awards peaked in 2015-2016 (29) and dipped to 22 in 2016-2017.

ATTACHMENT B

College Core Indicator Information by 6-Digit TOP (2018-2019)

Perkins IV, Title I, Part C Local Application

Agreement # _____

District/College: COAST/ORANGE COAST

050200 - Accounting

Cohort Year CTE Enrollments:

2,155

CTE Headcount:

1,714

(includes CTE enrollments above introductory level only)

(CTE students enrolled above introductory level only)

Core Indicator 1 Technical Skill Attainment			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
1 CTE Cohort*	559	621	91	83.02	90.02	7.0
2 Non-Traditional	344	378	91	83.02	91.01	8.0
3 Displaced Homemaker	5	5	91	83.02	100.00	N/A
4 Economically Disadvantaged	372	412	91	83.02	90.29	7.3
5 Limited English Proficiency	43	46	91	83.02	93.48	10.5
6 Single Parent	15	16	91	83.02	93.75	10.7
7 Students with Disabilities	27	28	91	83.02	96.43	13.4
8 Migrant			91	83.02	N/R	N/R

Core Indicator 2 Completions - Credential, Certificate, Degree or			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
9 CTE Cohort*	367	398	88	88	92.21	4.2
10 Non-Traditional	225	248	88	88	90.73	2.7
11 Displaced Homemaker	3	4	88	88	75.00	N/A
12 Economically Disadvantaged	244	259	88	88	94.21	6.2
13 Limited English Proficiency	18	24	88	88	75.00	-13.0
14 Single Parent	9	10	88	88	90.00	2.0
15 Students with Disabilities	20	22	88	88	90.91	2.9
16 Migrant			88	88	N/R	N/R

Core Indicator 3 Persistence and Transfer			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
17 CTE Cohort*	568	618	90	89.72	91.91	2.2
18 Non-Traditional	343	378	90	89.72	90.74	1.0
19 Displaced Homemaker	4	5	90	89.72	80.00	N/A
20 Economically Disadvantaged	386	410	90	89.72	94.15	4.4
21 Limited English Proficiency	41	45	90	89.72	91.11	1.4
22 Single Parent	13	16	90	89.72	81.25	-8.5
23 Students with Disabilities	27	28	90	89.72	96.43	6.7
24 Migrant			90	89.72	N/R	N/R

Core Indicator 4 Employment			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
25 CTE Cohort*	135	175	72	58.95	77.14	18.2
26 Non-Traditional	81	103	72	58.95	78.64	19.7
27 Displaced Homemaker	DR	DR	72	58.95	DR	N/A
28 Economically Disadvantaged	84	106	72	58.95	79.25	20.3
29 Limited English Proficiency	14	16	72	58.95	87.50	28.6
30 Single Parent	DR	DR	72	58.95	DR	N/A
31 Students with Disabilities	7	9	72	58.95	77.78	N/A
32 Migrant			72	58.95	N/R	N/R

Form Part E-C Last Revised 01/15/2008 If no district target is available then state targets will be used.

College Core Indicator Information by 6-Digit TOP (2018-2019)

Perkins IV, Title I, Part C Local Application

Core Indicator 5a Nontraditional Participation			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
33 CTE Cohort*	378	621	25	25	60.87	35.9
Non-Traditional	378	621	25	25	60.87	35.9
Displaced Homemaker	3	5	25	25	60.00	N/A
Economically Disadvantaged	232	412	25	25	56.31	31.3
Limited English Proficiency	25	46	25	25	54.35	29.3
Single Parent	4	16	25	25	25.00	0.0
Students with Disabilities	17	28	25	25	60.71	35.7
Migrant			25	25	N/R	N/R

Core Indicator 5b Nontraditional Completions			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
34 CTE Cohort*	279	454	29	29	61.45	32.5
Non-Traditional	279	454	29	29	61.45	32.5
Displaced Homemaker	1	3	29	29	33.33	N/A
Economically Disadvantaged	170	299	29	29	56.86	27.9
Limited English Proficiency	15	29	29	29	51.72	22.7
Single Parent	2	9	29	29	22.22	N/A
Students with Disabilities	14	22	29	29	63.64	34.6
Migrant			29	29	N/R	N/R

*Note: Students meeting criteria for for this indicator with 12+ CTE units in a discipline (one course is above intro) in 3 years. See cohort specifications for full criteria.

The DR notation indicates privacy requirements - EDD requires that counts less than six not be displayed. N/A (Not Applicable) indicates denominators 10 or N/R (Not Reported) indicates categories where no participants were reported. These performance indicators include all vocational programs whether or not they are supported with Perkins Title IC Funds. For more detailed reports, see Core Indicators 'Summary' and 'Detail' Reports. Shaded areas are for your information and are not included as accountability measures.

By totaling each positive, negative, N/A, N/R outcome in the last column from items 1 - 34, I certify and acknowledge that performance in the 34 Core Indicator categories is as follows:

_____ of the 34 are at or above the District negotiated level(s);
 _____ of the 34 are below the District negotiated level(s);
 _____ of the 34 are list as (N/A, N/R)

Entry Level Accounting (11 units)

- * Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- * Managerial Accounting – ACC 102 or Honors Managerial Accounting ACC 102H
- * Excel for Accounting and Finance – ACC 110

Payroll Accounting Competency (14 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Payroll – ACC 119**

Individual Taxation Competency (14 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Individual Income Tax – ACC 111**

Cost Accounting Competency (14 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Cost Accounting – ACC 210**

Business Taxation Competency (14 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Business Taxation – ACC 116**

Financial Accounting Competency (17 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Intermediate Accounting I – ACC 212**
- * **Intermediate Accounting II – ACC 213**

Governmental Accounting Competency (14 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Governmental Accounting – ACC 215**

Accounting Data Analytics Competency (14 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Data Analytics for Accounting – ACC 220**

EXHIBIT #2

Accounting Fundamentals (8 units)

- * Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- * Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H

Accounting Foundations (17 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * Excel for Accounting and Finance – ACC 110
- * **Accounting Ethics - ACC 118**
- * **Auditing - ACC 219**

QuickBooks Accounting Competency (13 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * **Excel for Accounting and Finance – ACC 110**
- * **Accounting with QuickBooks - ACC 112**

Non-Profit Accounting Competency (14 units)

- Financial Accounting – ACC 101 or Honors Financial Accounting - ACC 101H
- Managerial Accounting – ACC 102 or Honors Managerial Accounting - ACC 102H
- * **Excel for Accounting and Finance – ACC 110**
- * **Not-for-Profit Accounting – ACC 216 or Not for Profit Recordkeeping and Compliance - ACC 107**