



## Division of Business and Career Education Accounting Department Advisory Committee Meeting

Friday, July 23, 2021, 1 to 2:30 pm  
<https://cccd-edu.zoom.us/j/93511296513>

### Minutes

*The purpose of the advisory committee is to provide input and recommendations to the faculty and administration on changes in direction for the education programs. These recommendations include suggestions for improvement, expansion, student recruitment, innovation, and/or equipment commonly found in industry that is associated with the pertinent program.*

**Members:** Bart Bedard, Angela Browne, Susana Castellanos-Gaona, Chau Chau, Minh Hoang, Edward Kowalchuk, Sabrina Landa, Audris Nguyen, Kevin Erdkamp

**Chair:** Alice Rivera

**Non-Voting Attendees:** Dorsie Brooks, Christopher Whiteside

Additional references:

Appendix A- Presentation slides.

Appendix B- Zoom meeting chat

### 1:00 CALL TO ORDER

- Welcome and Introductions
  - Minh Hoang- CPA, focusing on Real Estate Financial Reporting
  - Chau Chau- Graduate of GWC CPA, in public accounting
  - Kevin Erdkamp- Accounting Professor Coastline
  - Sabrina Landa, CSULB- Startups and internal controls
  - Angela Browne- Owner/Full Charge Bookkeeper Small Business Sector
  - Bart Bedard- Interim Corporate Controller at Cacique Foods
  - Audris Nguyen- PT Faculty GWC
  - Susana Castellanos-Gaona- PT Faculty GWC, Equity Director at GWC
  - Edward Kowalchuk- Independent Financial Consultant, investment banking

### 1:10 LABOR MARKET DEMAND, ACCOUNTING DATA AND METRICS

- Data on Labor Market comes from the Center of Excellence- Chancellor's Office/Statewide Group
- Three major data reports using.
  - August 2019
    - 10,936 jobs forecasted
    - 2072 awards conferred,
    - Awards are short of the demand
  - January 2020
    - 10,787 jobs forecasted
    - 2726 awards conferred
    - Awards are short of demand
    - 5% increase in OC
    - Most are 4 year degrees
  - Resilient jobs report- October 2020
    - Pandemic resilient jobs-
    - 126 occupation codes declared resilient



## Division of Business and Career Education Accounting Department Advisory Committee Meeting

- Accountants and Auditors
- Bookkeepers-

### 1:20 CURRENT GWC Data

#### Program Metrics

Completion	2017-18	2018-19	2019-20	2020-21
Accounting AA Degree	13	11	4	15
Staff Accountant Certificate of Achievement	6	21	7	14
IRS Enrolled Agent Certificate of Specialization	1	4	6	1
<b>Total</b>	<b>20</b>	<b>36</b>	<b>17</b>	<b>30</b>
AS-T – Business Administration	118	166	159	173

Data from GWC Office of Institutional Research.

#### Class Metrics

Enrollment	2017-18	2018-19	2019-20	2020-21
Enrollment (number of FTE students)	1,319	1,141	1,278	1,284
Average Class Size (# of students)	34	30	29	31
Average Fill Rate	68%	68%	61%	68%
Retention Rate (did not drop)	84%	81%	81%	80%
Success Rate (C or better)	70%	68%	69%	67%

Data from GWC Office of Institutional Research.

### 1:25 ACCOUNTING PROGRAMS AT GOLDEN WEST COLLEGE

- Overview of Community College Programs
- AS-T Business Administration
  - Statewide Curriculum Committee works with 4-year partners
- Accounting Associate Degree
- Staff Accountant Certificate of Achievement
- IRS Enrolled Agent Certificate of Specialization – not under review for this meeting
  - 2021-2022- moving to state approval (Advisory approve the move in October 2020)

### 1:25 REVIEW OF PROPOSED REVISIONS TO CURRENT PROGRAMS, NEW PROGRAMS & CLASSES

- Presentation by Committee Chair:
  - Revisions to current programs
    - Foundations in Accounting (COA)- 8 Units
    - Bookkeeping (COA)- 9-10 Units
    - General Accounting (COA) 14 Units
    - Accounting (AA) 17 Units
    - Higher Level Accounting (COA) 15 Units



## Division of Business and Career Education Accounting Department Advisory Committee Meeting

- New programs
  - Foundations in Accounting
    - Should we do a certificate with only 2 classes?
    - What kind of a job could a student get with these two?
      - Bookkeeping
      - Accounts Payable/ AR Clerks
      - Bedard- Have students get hired out of just financial accounting classes. One of my students was just hired by Thysen Krupp a huge company with only FA & MA as a credit clerk.
  - Bookkeeping Certificate
    - ACCT G100 or ACCT G101
    - ACCT G235- Quickbooks
    - ACCT G - New Excel Accounting Class
  - General Accounting Certificate
    - Acct G101
    - Acct G102
    - Acct G (New spreadsheet class)
    - Acct G235
  - Accounting Associate Degree
- New courses
- Committee deliberations
  - Landa- I would like to see us add accounting analytics somewhere in these stackable certificates. Technologies that are in demand scale beyond Excel and include PowerBI/Tableau/Alteryx/Etc. Traditional accounting students do not typically see these newer/emerging technologies until the 4th year of study and that's too late plus those graduating with an AA will not be exposed. The CPA Evolution is broadening the spectrum for the profession to include more technology. This should be part of this 5th cert <https://www.evolutionofcpa.org/> How do employers know that the students are getting the skills they need?  
Rivera- the whole process goes through all Students do need to know about the spectrum of career options. Don't want to lose them with completion into the workforce and not know about how far they could go if they were to transfer.
  - Bedard- Most of the certificates are too low of a level for many the people he hired, minimum of a 4 year degree. Stackable are good as stepping stones. Anyone who is serious should get the 4 year degree. Really good options for the students to have options to meet their goals.
  - Hoang- Is a book keeping certificate
  - Browne- Bookkeepers certificate is fine, but will need more to keep students, usually
  - Bedard- those degrees are good for under 20 million.
  - Hoang- Small Business would be perfect
  - Hoang- Really like the Data Analytics and Ethics is very important. Is Cost Accounting in Managerial Accounting.



## Division of Business and Career Education Accounting Department Advisory Committee Meeting

- Rivera- Cost accounting is very detailed on manufacturing type accounting.
- Hoang- Future CPA Certificate- Is that for people who want to pass the exam? Rivera answer- they added 30 units of study to the requirements
- Hoang- Not sure if they could get a job with the Foundation job
- Landa- for entry level accounting positions- students will get some training on the job. Small to Mid size- did not expect students to come in with a degree. Need to be fully transparent that students know that they are going to have that first level. Students need someone in their corner.
- Bedard- Be clear in the title so students know. People need to know that they still might need to grow their skills. Serve the Transfer market and the Certificate market.
- Rivera- Keep in mind these are supposed to be training them for middle skilled jobs.
- Kowalchuk- **Principles of Accounting** certificate- so they know that it is foundation;/principles. Like that it is bite sized pieces and the positive reinforcement of completion. Like the steppingstone/stackable model. Making sure that students understand the industry.
- Hoang- Good point- Having a principle of accounting could be really helpful for people who are involved in their company and gives people a broader aspect to help strengthen either skill set.
  
- Browne- Seems like enough for a entry level- almost like a certified bookkeeper. But if you want the 4 year, then they need the ADT. Not everyone at a CC is thinking 4 year. Many students don't have the financial areas to get to a 4 year. Most are thinking finances. For bookkeeping this is enough.
- Nguyen- Agree that the Bookkeeping one is enough for entry level.
- Chau Chau- Agreed that the Acct 101 would be better for the Bookkeeper
- Rivera- ACCT 100- spends ton of time on side-by-side accounting double entry accounting. ACCT 101- bigger scope. Acct 100- is a good fit for people
- Castellanos-Gaona- Should the Foundational Certificates have the option of ACCT 100 or ACCT 101
  - Rivera- Need to hit that 8 unit mark for a Chancellor's office cert
- Landa- Need to talk technology and analytics and embedding them throughout the curriculum. The sooner we do that the better the students will be. Need to incorporate ASAP. Maybe Excel and Analytics- to really develop a broad exposure to other tools.
  - Rivera- Accounting Analytics
- Rivera- Susie what is the Equity perspective?
- Castellanos-Gaona- Need to have accessible opportunities to the workforce, stackable open the door for students to access to the industry faster. Its important to make sure our faculty are teaching about the industry and what you can do with an accounting career and what it requires to get to those types of jobs. Agree with people to make sure that we are informing the students of all the opportunities. Would vote for the stackable certificates so students don't have to wait 2 years to complete.
- Rivera- New book- Revamped for analytics. We are starting to get it moving for Acct 101.



**Division of Business and Career Education  
Accounting Department Advisory Committee Meeting**

Landa- Really need to make sure that entry level accountants know about the tech.

- Q&A
- Recommendations

**2:25 RECCOMENDATIONS**

- **The Advisory Votes to Approve the following new Certificates:**
  - Foundations of Accounting Certificate
  - Bookkeeping Certificate
  - General Accounting Certificate
  -

**2:30 MEETING END**



# Accounting Advisory Committee Meeting

Golden West College

Friday, July 23, 2021

<https://www.goldenwestcollege.edu/acct/index.html>



# Agenda

- 1. Welcome, introductions, objectives for meeting**
- 2. Labor market supply and demand**
- 3. Program and course metrics**
- 4. Review of current programs**
- 5. Review of proposed changes to current programs**
- 6. Review of new programs**
- 7. Q&A, Vote on proposed changes to current programs**
- 8. Recommendations, closing remarks**



# Accounting Advisory Committee Members

**Bart Bedard – Interim Corporate Controller at Cacique Foods LLC**

**Angela Browne – Owner/Full Charge Bookkeeper, Browne’s Bookkeeping**

**Susana Castellanos-Gaona - Manager, Student Equity and Achievement Program**

**Chau Chau – Senior Tax Accountant, Marcum LLP**

**Minh Hoang – Vice President of Financial Reporting, Tricon Residential, Inc.**

**Kevin Erdkamp – Accounting Professor and Department Chair, Coastline Community College**

**Edward Kowalchuk – Independent Financial Consultant, Gherson Lehman Group. Formerly Vice President of Finance Operations for Fluor Corporation**

**Sabrina Landa – Principal Consultant/Accountant, Process Innovators**

**Audris Nguyen – CEO, Fortune CPA, Inc.**





# Labor Market Data from COE



## About Us

We provide labor market research for community colleges in California.

The **Centers of Excellence (COE)** provide labor market research for California community colleges. There are 7 centers that collate and distribute data by geographic region, industries, occupations, sectors, and special topics of interest to employers, academia, and workforce professionals.

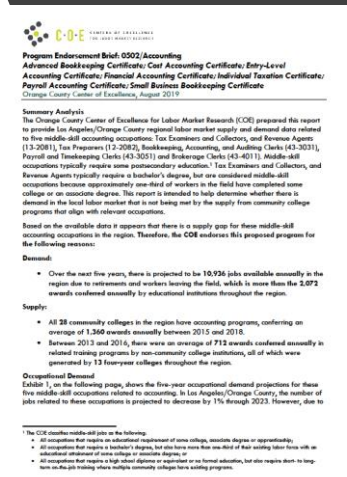
<http://www.coecc.net/>

# Labor Market Analysis

Here is the COE labor market data we will examine:

- **Accounting Program Endorsement Brief (Los Angeles/Orange County, August 2019)** : Entry-Level Accounting, Financial Accounting, Payroll Accounting, Cost Accounting, Small Business Bookkeeping, Advanced Bookkeeping, Individual Taxation
- **Accounting Program Endorsement Brief (Los Angeles/Orange County, January 2020)**: Financial Accounting, Governmental Accounting, Accounting Data Analytics
- **Resilient Jobs**: Top Jobs During the Great Recession and COVID-19 Pandemic (Orange County, October 2020)

# Accounting LMI (August 2019)



**Exhibit 1: Occupational demand in Los Angeles and Orange Counties<sup>2</sup>**

Geography	2018 Jobs	2023 Jobs	2018-2023 Change	2018-2023 % Change	Annual Openings
Los Angeles	73,455	72,416	(1,039)	(1%)	7,941
Orange	26,881	27,215	334	1%	2,994
<b>Total</b>	<b>100,336</b>	<b>99,631</b>	<b>(705)</b>	<b>(1%)</b>	<b>10,936</b>

## Occupations included in study:

to five middle-skill accounting occupations: Tax Examiners and Collectors, and Revenue Agents (13-2081), Tax Preparers (12-2082), Bookkeeping, Accounting, and Auditing Clerks (43-3031), Payroll and Timekeeping Clerks (43-3051) and Brokerage Clerks (43-4011). Middle-skill

- Demand (Exhibit 1, page 2): 10,936 jobs
- Supply (Exhibit 2, pages 3-4): 2,072 awards conferred (1,360 community college, 712 non-community college)
- Supply shortage. COE endorses this program.

# Accounting LMI (January 2020)



Program Endorsement Brief: 0502.00/Accounting  
 Financial Accounting Competency Certificate of Achievement  
 Governmental Accounting Competency Certificate of Achievement  
 Accounting Data Analytics  
 Orange County Center of Excellence, January 2020

**Exhibit 1: Occupational demand in Los Angeles and Orange Counties<sup>3</sup>**

Geography	2018 Jobs	2023 Jobs	2018-2023 Change	2018-2023 % Change	Annual Openings
Los Angeles	71,062	70,462	(600)	(0.8%)	7,739
Orange	27,535	27,654	121	0.4%	3,048
<b>Total</b>	<b>98,597</b>	<b>98,116</b>	<b>(480)</b>	<b>(0.5%)</b>	<b>10,787</b>

**Summary Analysis**  
 The Orange County Center of Excellence for Labor Market Research (COE) prepared this report to provide Los Angeles/Orange County regional labor market supply and demand data for five occupations related to accounting. In addition to providing traditional labor market information for these occupations, this report also includes data for online job postings specifically related to governmental accounting and accounting data analytics. To illustrate which occupations are immediately accessible to community college graduates, the accounting occupational group has been divided into middle-skill and above middle-skill occupations. Middle-skill occupations typically require some postsecondary education, but less than a bachelor's degree.<sup>1</sup>

The occupations included in the middle-skill accounting occupation group are: Tax Preparers (13-2082), Bookkeeping, Accounting, and Auditing Clerks (43-3031), Payroll and Timekeeping Clerks (43-3051), and Brokerage Clerks (43-4011). The sole occupation in the above middle-skill accounting group is Accountants and Auditors (13-2011). This report is intended to help determine whether there is demand in the local labor market that is not being met by the supply from community college programs that align with the relevant occupations.

Based on the available data there appears to be a supply gap for these accounting occupations in the region. Therefore, the COE endorses this proposed program. Reasons include:

- Demand:**
- Over the next five years, there is projected to be 10,787 middle-skill jobs available annually in the region due to new job growth and replacements, which is more than the 2,726 awards conferred annually by educational institutions in the region.
  - For the middle-skill group of occupations, the national-level educational attainment data indicates between 30.4% and 49.4% of workers in the field have completed some college or an associate degree as their highest level of education.
  - Typical entry-level hourly wages for these middle-skill occupations are between \$14.91 and \$22.13 throughout the region.
    - Typical entry-level hourly wages for these middle-skill occupations are between \$15.54 and \$23.62 in Los Angeles County, which is above the

<sup>1</sup> The COE classifies middle-skill jobs as the following:

- All occupations that require an educational requirement of some college, associate degree or apprenticeship;
- All occupations that require a bachelor's degree, but also have more than one-third of their existing labor force with an educational attainment of some college or associate degree; or
- All occupations that require a high school diploma or equivalent or no formal education, but also require short- to long-term on-the-job training where multiple community colleges have existing programs.

## Occupations included in study:

The occupations included in the **middle-skill** accounting occupation group are: **Tax Preparers (13-2082)**, **Bookkeeping, Accounting, and Auditing Clerks (43-3031)**, **Payroll and Timekeeping Clerks (43-3051)**, and **Brokerage Clerks (43-4011)**. The sole occupation in the **above middle-skill** accounting group is **Accountants and Auditors (13-2011)**. This report is intended to help determine

- Demand (Exhibit 1, page 2):, **10,787 jobs**
- Supply (Exhibits 5 & 6, pages 6-8): **2,726 awards conferred (1,563 community college, 1,163 4-year institutions)**
- **Supply shortage. COE endorses this program.**



# Comparison\* of LMI Data

## LMI Data from August 2019

1. Tax Examiners and Collectors, Revenue Agents
2. Tax Preparers
3. Bookkeeping, Accounting, and Auditing Clerks
4. Payroll and Timekeeping Clerks
5. Brokerage Clerks

## LMI Data from January 2020

1. Tax Preparers
2. Bookkeeping, Accounting, and Auditing Clerks
3. Payroll and Timekeeping Clerks
4. Brokerage Clerks
5. Accountants and Auditors

# LMI for Accountants and Auditors

Exhibit 2: Occupational demand in Los Angeles and Orange Counties<sup>4</sup>

Geography	2018 Jobs	2023 Jobs	2018-2023 Change	2018-2023 % Change	Annual Openings
Los Angeles	51,067	52,793	1,726	3%	4,849
Orange	19,121	19,989	868	5%	1,866
<b>Total</b>	<b>70,188</b>	<b>72,783</b>	<b>2,595</b>	<b>4%</b>	<b>6,715</b>

**COE** CENTER FOR OCCUPATIONAL EDUCATION  
**Program Reassessment Report 000500 Accounting**  
**Financial Accounting Comptency Certificate of Achievement**  
**Governmental Accounting Comptency Certificate of Achievement**  
**Accounting Data Analysis**  
Orange Coast College of Foundation, January 2020

**Summary Analysis**  
 The Orange Coast Center of Excellence for Labor Market Research (COE) prepared this report to provide Los Angeles/Orange County regional labor market insight and demand data for the occupations related to accounting. In addition to providing regional labor market information for these occupations, the report also includes data for other job postings specifically related to governmental accounting and accounting data analysis. To determine which occupations are immediately accessible to community college graduates, the accounting occupational group has been divided into middle-skill and above middle-skill occupations. Middle-skill occupations typically require some postsecondary education, but less than a bachelor's degree.<sup>1</sup>

The occupations included in the middle-skill accounting occupational group are: Tax Preparation (11-2005), Bookkeeping, Accounting, and Auditing Clerk (43-3031), Payroll and Timekeeping Clerk (43-3032) and Shipping Clerk (43-4012). The occupations in the above middle-skill accounting group is Accountant and Auditor (13-2011). This report is intended to help determine whether there is demand in the local labor market that can be met by the supply from community college programs that align with the relevant occupation.

Based on the available data there appears to be a steady gap for these accounting occupations in the region. Therefore, the COE endorses this proposal program. Details include:

**Demand:**

- Over the next five years, there is projected to be 14,787 middle-skill jobs available annually in the region due to new job growth and replacement, which is more than the 8,278 newly unfilled annually in educational institutions in the region.
- For the middle-skill group of occupations, the national level educational attainment data indicates between 26.6% and 49.6% of workers in the field have completed some college or an associate degree or both highest level of education.
- Typical national hourly wages for these middle-skill occupations are between \$14.91 and \$22.12 throughout the region.
- Typical state-level hourly wages for these middle-skill occupations are between \$13.54 and \$22.63 in Los Angeles County, which is above the

The COE identifies middle-skill jobs in the following:  
 1. All occupations that require an educational requirement of some college, associate degree or diploma.  
 2. All occupations that require a bachelor's degree, but also have more than one year of their working lives with an educational requirement of some college or associate degree.  
 3. All occupations that require a high school diploma or equivalent as a formal education, but also require more than one year of on-the-job training, which includes community colleges that existing programs.

Page 11 | 11

- “Accountants and Auditors” is considered an above middle-skilled occupation:**
- Demand (Exhibit 2, page3): 6,715 jobs
  - Supply (Exhibit 6, pages 7-8):, 1,163 4-year awards conferred
  - Top 3 employers with most job postings: Anthem Blue Cross, KPMG, and Marriott International Incorporated

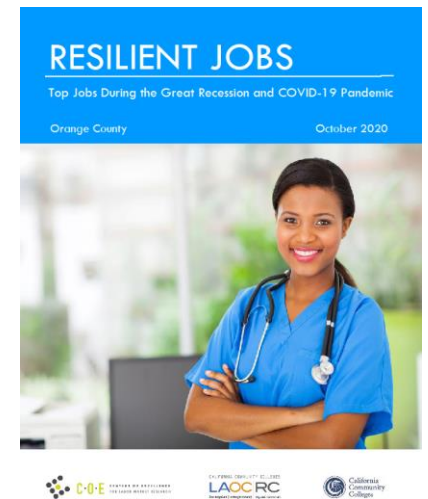
# Resilient Jobs (Orange County, October 2020)

Page 14: “Pandemic-resilient jobs” are defined as occupations with the highest number of online monthly job postings for the 6 months from March 1st to August 31<sup>st</sup>, 2020.

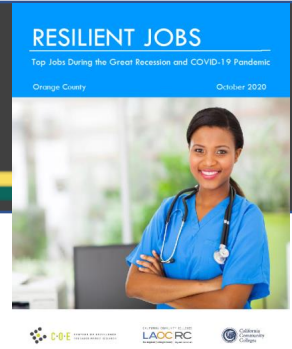
- 126 pandemic resilient occupations (out of over 800 identified occupations)

Exhibit 6: Pandemic Resilient Jobs (by most frequent)

Occupation	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	# of Months in the Top 100 Jobs
Accountants and Auditors	•	•	•	•	•	•	6
Automotive Service Technicians and Mechanics	•	•	•	•	•	•	6
Bookkeeping, Accounting, and Auditing Clerks	•	•	•	•	•	•	6
Calibration Technologists and Technicians and Engineering Technicians, Except Drafters, All Other	•	•	•	•	•	•	6
Cashiers	•	•	•	•	•	•	6
Childcare Workers	•	•	•	•	•	•	6



# Resilient Jobs continued



**“Recession-resilient jobs” meets these criteria (pages 8 to 9):**

- **Employment decline less than 7.3% during recession years (2005-2009)**
- **Employment growth greater than 20.9% post recession (2010-2019)**
- **Annual job openings greater than median during recession years (2007-2009)**
- **Annual job openings greater than median post recession years (2010-2019)**
- **Entry-level hourly earnings greater than Orange County living wage (\$17.36/hour)**
- **35 occupations out of over 800 occupations identified as “recession-resilient”**



# Program Metrics

Completion	2017-18	2018-19	2019-20	2020-21
Accounting AA Degree	13	11	4	15
Staff Accountant Certificate of Achievement	6	21	7	14
IRS Enrolled Agent Certificate of Specialization	1	4	6	1
Total	20	36	17	30
AS-T – Business Administration	118	166	159	173

Data from GWC Office of Institutional Research.

# Class Metrics

Enrollment	2017-18	2018-19	2019-20	2020-21
Enrollment (number of FTE students)	1,319	1,141	1,278	1,284
Average Class Size (# of students)	34	30	29	31
Average Fill Rate	68%	68%	61%	68%
Retention Rate (did not drop)	84%	81%	81%	80%
Success Rate (C or better)	70%	68%	69%	67%

Data from GWC Office of Institutional Research.

# Programs at Community Colleges page 1

**California Community Colleges can offer a number of programs. A “program” is a course of study that confers an award to a student upon completion of the program.**

## **Degrees (60 units)**

- 1. Transfer degrees (AS-T or AA-T) – Transfer students earn AS-T or AA-T in their major of choice. Students who attain transfer degrees get priority admission and in certain cases, guaranteed admission if they maintain defined requirements.**
- 2. Associate degrees (AS or AA) – A program of study that includes a series of general education courses and a declared major of study.**



# Programs at Community Colleges page 2

## Credit Certificates

- 3. Certificate of Achievement (COA) – A concentration of coursework in a specific discipline, recognized by the state of California as an accepted program of study in accounting.**
  - Minimum: 8 semester units of study
- 4. Certificate of Specialization (COS) – A concentrated of coursework in a specific discipline, recognized at the community college conferring the award.**
  - No minimum units





# Programs at Community Colleges page 3

## Non-credit Certificates

- 5. Certificates of Competency – A series of non-credit coursework recognized by the state of California that upon completion, prepares students to take credit coursework.**
- 6. Certificates of Completion – A series of non-credit coursework recognized by the state of California that upon completion, results in increased employment potential and enhanced job opportunities.**



# Accounting Programs at GWC

Currently, Golden West College has 3 accounting programs and one transfer program in Business Administration which includes accounting transfers to university. A “program” is a course of study that confers an award to a student upon completion of the program. A program is usually a degree or a certificate.

## **\*\* AS-T Business Administration 2.0**

- 1. Accounting – Associate Degree**
- 2. Staff Accountant – Certificate of Achievement**
- 3. IRS Enrolled Agent – Certificate of Specialization**



# **\*\* Business Administration AS-T 2.0**

The majority of GWC accounting students are part of a transfer path to enroll in a 4-year university. There is a designated program for these students called the **Associate in Science Transfer Degree in Business Administration (AS-T)**. This is degree an umbrella degree in Business Administration, not accounting.

- The AS-T was originally developed and approved in 2012.
- It was revised in 2021 and is now called Business Administration AS-T 2.0.

[\(old\) AS-T Business Administration Degree Requirements](#)

# **\*\* Business Administration AS-T 2.0**

## **Program descriptor:**

The Associate in Science for Transfer (AS-T) degree is designed to provide students with the common core of lower-division courses required to transfer and pursue a baccalaureate degree in Business Administration. This includes business degrees with options in accounting, finance, human resources management, international business, management, operations management, and marketing. The AS-T degree in Business Administration aligns with the CSU Bachelor of Science in Business Administration.

## **Program learning outcomes:**

- 1. Examine business issues and make informed business decisions using a systematic information-based approach.**
- 2. Utilize quantitative methods and financial analysis to assess business solutions.**
- 3. Evaluate economic, financial, legal, social, and ethical implications in the business environment.**



# **\*\* Business Administration AS-T 2.0**

## **Old AS-T (Adopted 2012)**

- 1. Financial Accounting**
- 2. Managerial Accounting**
- 3. Microeconomics**
- 4. Macroeconomics**
- 5. Legal Environment of Business or Business Law**
- 6. Business Calculus or Statistics**
- 7. Pick 2: Introduction to Business,**
- 8. Business Communication, Survey of Computer Science, Computer Skills, or other #6 option**

## **New AS-T 2.0 (Effective 2021)**

- 1. Financial Accounting**
- 2. Managerial Accounting**
- 3. Microeconomics**
- 4. Macroeconomics**
- 5. Legal Environment of Business or Business Law**
- 6. Business Calculus**
- 7. Statistics**
- 8. Introduction to Business or Business Communication**

# 1. Accounting Associate Degree

---

## Program descriptor:

**This curriculum provides fundamental accounting concepts for students who wish to pursue accounting degrees at four-year institutions. The program also prepares students with adequate accounting training for accounting and bookkeeping positions.**



# 1. Accounting Associate Degree

---

## Program learning outcomes:

- 1. Process and apply accounting transaction analysis into an accounting system.**
- 2. Prepare the four basic financial statements.**
- 3. Analyze results of financial information via ratios, relationships, and variance analysis to aid management decision making.**
- 4. Utilize federal income taxation concepts to compile individual tax returns and forms.**

## 2. Staff Accountant Certificate of Achievement

### Program descriptor:

This program is designed for students seeking jobs in bookkeeping and accounting. The curriculum prepares students for an occupation in accounting and supplements the currently employed accountant with additional skills.

\* Requirements for the Accounting Degree and the Staff Accountant Certificate are essentially identical. The degree includes a general education course sequence that the certificate does not.



[Accounting Certificate of Achievement Requirements](#)

## **2. Staff Accountant Certificate of Achievement**

---

**Program learning outcomes:**

- 1. Process and apply accounting transaction analysis into an accounting system.**
- 2. Prepare the four basic financial statements.**
- 3. Analyze results of financial information via ratios, relationships, and variance analysis to aid management decision making.**
- 4. Utilize federal income taxation concepts to compile individual tax returns and forms.**

## 3. IRS Enrolled Agent Certificate of Specialization \*

### Program descriptor:

This program provides a study of federal and state taxation principles and regulations, with practical applications in tax computation and preparation of tax returns and forms. Other areas of tax administration, tax planning, and emerging tax issues are also explored. This program prepares students to sit for the IRS Special Enrollment Examination (SEE) to become an enrolled agent. This program is also designed for students who wish to work in the field of tax accounting.

\* Currently Certificate of Specialization, but will be changed to Certificate of Achievement pursuant 2020 advisory meeting committee vote.



**[IRS E.A. Certificate of Specialization Requirements](#)**



# 3. IRS Enrolled Agent Certificate of Specialization

---

## Program learning outcomes:

1. Define the essential elements of the major taxable entities: individuals, partnerships, and corporations, estates, and trusts. Compare and contrast between these taxable entities.
2. Utilize the fundamental principles of taxation to prepare a variety of tax returns, forms, reconciliations, and supporting schedules.
3. Describe the unique taxation issues related to each of the taxable entities as they relate to tax planning and public policy.
4. Gain an overview of tax planning concepts and demonstrate knowledge through the use of practical tax planning exercises.
5. Outline the major elements of tax administration: information dissemination, tax collection, reviews and audits of tax returns, the appeals process, appearing before the IRS, and other aspects with respect to enforcement of the Internal Revenue Code and related Regulations.

# Review of proposed revisions to current programs

---

- 1. Revisions to current programs**
- 2. New programs proposals**
- 3. New courses proposals**

**--- See separate handouts ---**

# Q&A, Recommendations, Vote

---

**Discussion**

**Vote**



# Recommendations, Closing Remarks

---

**Recommendations from last advisory meeting:**

- 1. Accounting Ethics**
- 2. Data Analytics**
- 3. Corporate Taxation**