**Citrus College Business Department**

**Accounting Program Advisory Board Meeting**

**Friday, October 22, 2021**

**MINUTES**

**Present:**

**Facilitators**

Victoria Dominguez

Robert Smolin

Patrick Borja

**Voting Members of the Committee**

Lea Bagtas

Irene Miller

Abdo Barakat

Michael Chammas

Oksana Proskurina

Gabriela

Ronda Shutt

Lousineh Hovsepian

Irene Miller

Skyler Lawton

Brian Chau

**Absent (A)**

1. **Welcome, Introductions and Update**

* Income Tax I, Income Tax II and Payroll Accounting certificates have been approved and now are offered in the Citrus catalogue.

1. **Course Proposals**

* Rob stated that these courses have been designed and we are submitting them through the curriculum process.
* **Intermediate Accounting I**
* **Intermediate Accounting II**
* **Cost Accounting**
* **Auditing**
  + Rob stated that Auditing is one of the most important electives to take if you are planning on taking the CPA exam, as there is an entire section devoted to auditing.
* **Accounting Ethics**
  + Accounting Ethics will help with one of our certificate programs.
* **Fraud Examination**
  + Fraud Examination is a growing area and helps check off boxes from an elective standpoint.

1. **Program Proposals**

* **QuickBooks Skill Award convert to a Certificate of Achievement** 
  + Everything is being shifted towards certificates, Robert said. Victoria mentioned that certificates of achievements are transcribed onto a student’s transcript whereas a skill award would not be.
* **Modify required and elective courses**
* **Required ACCT 100 and ACCT 115. Remove ACCT 101/101H as an alternative to ACCT 100**
  + Patrick stated that they want to remove ACCT 101 since the QuickBooks certificate is more geared towards bookkeeping, and the ACCT 100 course is designed towards that.
* **Elective: Change BUS 130 Introduction to Business to OFF 120 MS Excel**
  + Oksana stated that replacing Business 101 with OFF 120 is a great idea since Excel is such an important tool in Accounting. Introduction to Business is a basic course and it is mostly just common sense. Excel would benefit accounting majors more than Introduction to Business.
  + Skyler stated that it depends on what the persons career trajectory is and what their overall goals are.
  + Michael stated that he agrees with the change to excel, although in terms of ACCT 100 VS 101 he believes it is a good idea to keep both. Robert asked based on Michaels experience if he thinks a student would have difficulty working on special journals that are not covered in 101 but would be in 100. Michael responded with that he does not know personally because he has not taken 100, but he knows that the journals that we go over in 101 should be more than enough.
  + Robert stated if we give the candidate the option for 100 or 101, we will need to speak with counseling, so that they could provide good advice. We plan on meeting with counseling to train them on how to best advise candidates who are pursuing these degrees/certificates since there is a lot of detail.
  + The faculty debated on whether ACCT 101 should be removed or not.
  + Patrick added another point about the certificates is that students can receive these to quickly get an entry level position in 1-2 semesters, whereas degrees will take a couple years.
* **Associates Degree in Accounting**
* This degree is Accounting intense. It contains about six courses, including some upper division Accounting courses. This degree is more for students who are not thinking about transferring and are looking for going directly into an entry level position or are looking for promotions within their current job.
* **Associates Degree in Business with Emphasis in Accounting**
* Patrick stated, this degree is not a transfer degree, although, it does mirror the requirements of a transfer degree. It also contains some additional accounting courses, so it leaves the option open to possibly add some advanced courses.
* Rob stated that this degree is in between the Business degree and the Accounting degree, where it gives them a couple more accounting classes and leaves the accounting door open to them.
* **CPA Exam Preparation 1 Certificate**
* This certificate satisfies the accounting study requirements for twenty-four units. This is geared toward a non-Accounting major.
* **CPA Exam Preparation 2 Certificate**
* This certificate meets the Business study requirements for twenty-four units. This is geared toward a non-Business major.
* **CPA Licensure Accounting Study and Ethics Certificate of Achievement**
* This certificate ties into the 150-hour rule requiring 20 units of accounting study and 10 units of ethics.
* Rob added that these degrees are for students looking to come to community college and help them with their current job or help to get their foot in the door in Accounting. These degrees are not for students who want to transfer.
* The three CPA Certificates are designed to satisfy the state boards requirements.
* Oksana asked if the degrees are transferrable, Robert responded by saying they are very close to being transferrable. They may need a couple more classes, perhaps in Math to satisfy the transfer element. By themselves they are not designed for transfer. Regarding the courses, counseling told us that students can get subject area credit.
* Victoria added that community college degrees are 60-unit degrees, so whatever units that are beyond the coursework for accounting would be made up by general education requirements so students could then transfer to a Cal state, UC, or private school.
* Michael stated that he likes that it satisfies the extra units that you need for the CPA exam and helps you to better prepare and shared his own experience.
* The faculty discussed different programs that they are currently using.
* Robert stated we may be reaching out to some of the faculty to discuss data analytics since it seems to be used frequently. He agrees that it is time we start looking into developing a course. Victoria added to that, that she talked to the VP of data analytics about a certificate around a month ago, but she was unsure where to put it whether that be Business, Accounting, IT.
* **The faculty began to vote on the certificates.**
* **The Associates Degree in Accounting was unanimously approved.**
* **The Associates Degree in Business with Emphasis in Accounting was unanimously approved.**
* **The CPA Exam Preparation 1 Certificate was unanimously approved.**
* **The CPA Exam Preparation 2 Certificate was unanimously approved.**
* **The CPA Licensure Accounting Study and Ethics Certificate of Achievement was unanimously approved.**

***Minutes prepared by Taylor Drury, a student worker in the Mathematics and Business Department.***