

**SANTA BARBARA CITY COLLEGE**  
**ACCOUNTING ASSOCIATE IN SCIENCE DEGREE: NARRATIVE**  
**(TOP CODE: 0502.00)**  
**(PCAH GOAL: CTE)**

**Item 1. Program Goals and Objectives**

An AS in Accounting gives students the foundation they need for entry level employment in the accounting department of any business or to become a CPA. It prepares students to pursue a career in finance or corporate management, to work in government, or to become business owners. It also fulfills some of the requirements for the AS-T in Business Administration degree designed to transfer to accounting programs at CSU campuses.

Accounting courses provide the essential foundation needed to succeed in these career areas:

- Management: general management, financial management, budget management, assets management, controller, treasurer
- Private Accounting: general financial accounting, accounting information systems design, cost accounting, budgeting, taxation, internal auditing, data processing
- Public Accounting—CPAs: auditing, tax compliance and tax planning services, management advisory services, computerized accounting systems
- Government Accounting
- Accounting Education: teaching, research, consulting

The main competencies achieved in this program include:

Accounting Literacy  
Technical Competency: Computer Systems Literacy  
Income Tax Literacy  
Payroll Competency

**Item 2. Catalog Description**

An AS in Accounting gives students the foundation they need for entry level employment in the accounting department of any business or to become a CPA. It prepares students to pursue a career in finance or corporate management, to work in government, or to become business owners. It also fulfills some of the requirements for the AS-T in Business Administration degree designed to transfer to accounting programs at CSU campuses.

To earn this degree, students must complete all of the following requirements:

1. All department (major) requirements (25-29 units) listed below with a “C” or better or “P” in each course (at least 20% of the department requirements must be completed through SBCC).

2. One of the following three General Education options:
  - a. OPTION 1: A minimum of 18 units of [SBCC General Education Requirements](#) (Areas A-D) and Institutional Requirements (Area E) and Information Competency Requirement (Area F) OR
  - b. OPTION 2: [IGETC](#) Pattern OR
  - c. OPTION 3: [CSU GE Breadth](#) Pattern
3. A total of 60 degree-applicable units (SBCC courses numbered 100 and higher).
4. Maintain a cumulative GPA of 2.0 or better in all units attempted at SBCC.
5. Maintain a cumulative GPA of 2.0 or better in all college units attempted.
6. A minimum of 12 units through SBCC.

### Program Student Learning Outcomes

1. Use introductory managerial accounting concepts to make decisions within a business.
2. Apply generally accepted accounting principles to record common business transactions, to prepare simple financial statements, and to analyze the results of operations, cash flows and financial position as reported.
3. Calculate and explain the impact of alternate generally accepted accounting principles for financial ratio analysis and economic analysis.
4. Recognize the elementary business laws and the consequences of ignoring or not following legal business precepts and/or behaving unethically.
5. Use computer technology and applications to record, report and analyze business transactions and their effects on operating, investing and financing activities.
6. Prepare financial reports and communiqués, using standard Business English.
7. Define elementary business management concepts.

### Item 3. Program Requirements

Course Number	Course Title	Units	Sequence
Core Courses (17 units)			
ACCT 150	Introduction to Accounting Software and Systems	4	Spring II
ACCT 230	Financial Accounting	5	Spring I
ACCT 240	Managerial Accounting	4	Fall II
COMP 101 OR CIS 101	Introduction to Computer Applications OR Introduction to Computers and Information Systems	4	Fall I
Complete one course from the following (3-4 units):			
BLAW 101 OR BLAW 110	Business Law OR Legal Environment of Business	4	Spring I
COMP 109	Microsoft Excel	4	Spring I
COMP 171	Business English	3	Spring I

OR COMP 271	OR Business Communications	3	
MGMT 102	Leadership in Organizations	3	Spring I
IBUS 102	Introduction to International Business	3	Spring I
BUS 101	Introduction to Business	3	Spring I
Complete two courses from the following (5-8 units):			
ACCT 110	Introduction to Accounting	4	Fall I
ACCT 120	Accounting for Nonprofit Organizations	2	Fall II
ACCT 160	Accounting with Quickbooks	3	Fall II
ACCT 130	Payroll Accounting	4	Fall II
ACCT 215	Fundamentals of Income Tax	4	Fall II
ACCT 280	Accounting Ethics and Leadership	3	Fall II
FIN 202	Managerial Finance	3	Fall II

The requirements set forth in this program reflect the thinking and recommendations of the advisory committee. Minutes have been attached to this proposal.

#### **Item 4. Master Planning**

The Accounting A.S degree is designed to meet the needs of the local college community. The program is fully supported by the SBCC Academic Senate, Curriculum Advisory Committee, administration and Board of Trustees. It has been developed by the Accounting department in accordance with Santa Barbara City College's goals reflected in the Educational Master Plan. The Accounting department is responsible for administering the program and for ensuring that it undergoes regular review of curriculum and requirements as part of the department's Program Evaluation Plan.

#### **Item 5. Enrollment and Completer Projections**

		2018-19		2019-20	
Course Number	Course Title	Annual # Sections	Annual Enrollment Total	Annual # Sections	Annual Enrollment Total
ACCT 150	Introduction to Accounting Software and Systems	1	20	1	25
ACCT 230	Financial Accounting	13	362	17	508
ACCT 240	Managerial Accounting	7	218	8	245

COMP 101	Introduction to Computer Applications	11	241	12	246
BLAW 101 OR BLAW 110	Business Law OR Legal Environment of Business	8	238	8	252
COMP 109	Microsoft Excel	2	47	2	42
COMP 171 OR COMP 271	Business English OR Business Communications	3	71	2	58
MGMT 102	Leadership in Organizations	1	35	1	15
IBUS 102	Introduction to International Business	6	142	9	223
CIS 101	Introduction to Computers and Information Systems	12	240	10	212
ACCT 110	Introduction to Accounting	13	308	12	269
ACCT 120	Accounting for Nonprofit Organizations	0	0	1	21
ACCT 160	Accounting with Quickbooks	2	34	2	35
ACCT 130	Payroll Accounting	1	10	1	12
ACCT 215	Fundamentals of Income Tax	1	15	1	6
ACCT 280	Accounting Ethics and Leadership	0	0	0	0
FIN 202	Managerial Finance	3	55	2	37

CTE Program - the enrollment and completer projections must be compared to the net annual labor demand projection entered into the CCC Curriculum Inventory field and stated in the Labor Market Information and Analysis provided as Supporting Documentation (see Required Supporting Documentation section below). The data must demonstrate adequate demand for the completer projections

**Item 6. Place of Program in Curriculum/Similar Programs**

In addition to the A.S. in Accounting, the Accounting department at Santa Barbara City College currently offers a Certificate of Achievement in Accounting Assistant/Bookkeeper: Level IV. The department is developing a series of certificates that represent a successful completion of patterns of learning experiences designed to develop certain capabilities that may be oriented to careers in Bookkeeping/Accounting Assistant (Levels I-IV).

SBCC students will be urged to work closely with an academic counselor to select the most appropriate general education option for their educational goal.

### **Item 7. Similar Programs at Other Colleges in Service Area**

In our region, Region 6, Allan Hancock, College of the Canyons, Ventura and Moorpark offer a variety of degrees and certificate programs under TOP Code 0502.00.

### **REQUIRED SUPPORTING DOCUMENTATION**

Current Labor Market Information and Analysis:

<https://drive.google.com/drive/folders/1jzG1B0bVEvW3aH5PCqAg5NLG4ssXutOO>

### **Advisory Committee Recommendation – Accounting Advisory Board Meeting Minutes Tuesday, 06.09.2020**

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#### Attendees

Carola Smith, Dean, Business Division, Educational Programs, SBCC  
Cornelia Alsheimer-Barthel, Accounting Department Chair, SBCC  
Ben Reyes, Accounting Instructor, Santa Barbara City College  
Laura Woyach, Accounting Instructor, Santa Barbara City College  
Eva Schmidt, Accounting Instructor, Santa Barbara City College  
Colby Sellman, Accounting Instructor, Santa Barbara City College  
Carolyn Terry, Accounting Instructor, Santa Barbara City College  
Suzanne Doherty, Economics Career Connection, UCSB  
Bruce Belfiore, Senior Research Executive & CEO, Benchmark Portal  
Tim Standridge, Bookkeeping Services, Tim Standridge  
Tami Erickson, Director of Financial Services, Robert Half Finance  
Grace Twedt, Administrative Assistant, Educational Programs

#### I. Introductions

#### II. Discussion

##### A. Overview of current Accounting degree programs

- 1) Carola Smith, Dean of Educational Programs, gave a brief overview of SBCC Business Programs and Accounting programs. Carola shared that the Accounting Advisory Board was created for the primary purpose of establishing a direct line of communication between Santa Barbara City College's Accounting Department and local industry professionals to ensure that SBCC adequately prepares its

students to enter the workforce and/or to transfer to a 4-year institution. The Accounting department is in the process of updating the accounting curriculum and of developing three new Accounting Certificate of Achievement degree programs. The purpose of the meeting is to get input regarding the proposed curriculum changes to ensure that SBCC is providing its students with the necessary information and skills to succeed in their chosen careers in today's job market.

- 2) Carola shared that many of our Accounting students most likely end up transferring as either Business Administration or Economics majors. She reported that we have a relatively low number of students that complete the Accounting Associate Degree in Science and our skills competency award programs. The Accounting faculty reviewed the current curriculum last fall. There is currently a large unit requirement for the degree, which is probably one of the main reasons for why there are such few degree completers.

#### B. Review of proposed curriculum changes and certificate programs

- [Accounting Associate Degree in Science](#)
  - [Accounting Associate/Bookkeeper Certificate of Achievement, Level I](#)
  - [Accounting Associate/Bookkeeper Certificate of Achievement, Level II](#)
  - [Accounting Associate/Bookkeeper Certificate of Achievement, Level III](#)
- 1) Cornelia reviewed the Associate Degree program and course listings with the Advisory Board. The newly proposed curriculum for the Associate Degree lists both required classes and electives, which total to 25-29 units for the revised Associate degree. The proposed program is a significantly streamlined Accounting program. Cornelia shared that the department is also planning to develop 3 stackable certificates to replace existing skills competency awards. The certificates are primarily intended for students who do not necessarily plan to go to a 4-year institution, but who may choose to immediately go into the workforce.
  - 2) Carola shared that the proposed certificate programs are state-approved programs. Part of the approval process requires input from industry professionals and submitting labor market data to a regional consortium. The consortium determines whether there is a need for these programs within the local labor market.
  - 3) The Accounting Advisory Board reviewed the proposed curriculum changes for the Accounting Associate Degree in Science and the certificate programs. There was a consensus to move the proposed curriculum forward for state approval with the amended changes.

#### C. Discussion of existing skill gaps

- 1) The Advisory Board discussed the existing skill gaps in entry-level accounting professionals entering the workforce. The following are some of the skills gaps that were identified:
  - a) The knowledge of business and how numbers actually affect other parts of the business. The department needs to place a strong emphasis on the Intro to Business elective in the Accounting Associate degree so that students

understand pieces of an organization and how to create a business that is profitable and functionable.

- b) Strong understanding of QuickBooks, either the online or desktop version. QuickBooks recent version either 2016 or 2019.
- c) Excel and Powerpoint skills
- d) Presentation skills - being comfortable with getting in front of a CEO and presenting
- e) Critical thinking - teaching students how to work through a problem
- f) Transferring to a 4-year institution - connecting with undergraduate advising - Taking courses Econ 1, Econ II, Econ IIIA and Econ IIIB while at SBCC would be beneficial before transferring.

#### Action Items

1. Submit proposed curriculum for Accounting Associate Degree in Science and Certificate of Achievement programs to regional consortium.

#### Next Meeting

TBD 2021