SAN DIEGO CITY COLLEGE

Certificate of Achievement in Accounting

ITEM 1. PROGRAM GOALS AND OBJECTIVES

Accounting is fundamental to the operation of all businesses. Studying accounting prepares students for many diverse career opportunities in the field of accounting. The Accounting program at San Diego City College offers certificates of performance, certificates of achievement, and an associate degree in the field of accounting and financial management. The program is designed to provide fundamental skills for individuals planning to enter the field of accounting. Possible entry-level jobs for this program include accounting clerk, accounts payable/receivable specialist, claims clerk, payroll clerk, bookkeeper, accounting technician, tax preparer, tax aid, financial management assistant, or comparable positions. Coursework offered by the program prepares students for transfer to a four-year institution, while providing foundational skills to obtain entry-level positions, enhance existing job competencies, and prepare for the Certified Public Accountant (CPA) and Certified Management Accountant (CMA) licenses.

Program Learning Outcomes

Students who complete the program will be able to:

1. Evaluate business transactions and summarize for internal and external financial reporting.
2. Examine ethical decisions while recognizing multiple perspectives in business situations.
3. Demonstrate the use of accounting concepts in decision-making, planning, directing operations, and controlling.
4. Apply accounting guidelines, practices, and regulatory procedures in accordance with Generally Accepted Accounting Principles (GAAP).
5. Implement government and nonprofit specific accounting practices as well as auditing techniques used in accounting.

Career Options

Some careers in accounting require education beyond the associate degree. Examples of careers in accounting include: bookkeeper, accounting clerk, accounting assistant, bill and accounts collector, billing clerk, payroll clerk, data entry clerk, bank teller, and data-entry specialist.

Student Selection and Fees

COLLEGE ADMISSION (Education Code Section 76000): California Education Code Section 76000 permits admission to a community college of “any California resident who possesses a high school diploma or the equivalent thereof.” Other persons may be admitted under the rules of the San Diego Community College District Board of Trustees, subject to the restrictions contained in law. In accordance with Section 76000 of the California Education Code, San Diego City College may admit students under the following conditions:

1. Persons who possess a high school diploma or California high school proficiency exam certification or a high school equivalency certificate;
2. Persons 18 years of age or older or emancipated minors who do not possess a high school diploma or equivalent may be admitted by the college under provisional admission status;
3. Persons concurrently enrolled in an adult education program administered by a school district, or noncredit program administered by a community college district may be admitted by the college as “special part-time” students;
4. Persons concurrently enrolled in a K-12 program may be admitted as “special part-time” students subject to permission of the parent or guardian, recommendation and approval of the school principal, and approval of the college president or designee. Special parttime students will be admitted under provisional admission status. College classes offered on the high school campus and students participating in high school/community college articulated program will not be subject to GPA restrictions specified in Administrative Procedure, AP 5010, Student Admission Status;
5. Persons may be admitted as “special full-time” students pursuant to California Education Code Section 48800.5 with approval of the high school governing board and approval of the college president or designee. Special full-time students will be admitted under provisional admission status; and
6. Persons who do not meet one of the admission criteria stated above will not be admitted under any circumstances.

*Reference:* [*BP 5010*](https://www.sdccd.edu/docs/District/policies/Student%20Services/BP%205010.pdf)*,* [*AP 5010*](https://www.sdccd.edu/docs/District/procedures/Student%20Services/AP%205010.pdf)*.*

OPEN ENROLLMENT (Title 5 Section 51006): All courses, course sections, and classes of the San Diego Community College District shall be open for enrollment to any person who has been admitted to the college. Enrollment may be subject to any priority system that has been established. Enrollment may also be limited to students meeting properly validated prerequisites and co-requisites, or due to other practical considerations such as exemptions set out in statute or regulation.

*Reference:* [*BP 5020*](https://www.sdccd.edu/docs/District/policies/Student%20Services/BP%205052.pdf)*.*

PRIORITY ENROLLMENT (Title 5 Sections 51006, 58106, and 58108; Education Code sections 66025.8, 66025.9, 66025.9, 66025.91, and 66025.92): Consistent with state law and the goal of providing a fair and equitable registration system for all students, the San Diego Community College District has established the following priority system for assigning registration appointments:

**Group 1:** Active Military & Veterans who meet the eligibility criteria\*, Current and Former Foster or Homeless Youth\*\*, CalWorks, EOPS and DSPS students, Intercollegiate Athletes\*\*\*, Apprenticeship Students\*\*\*\*, Parents of underage children (effective Spring 2024). Students who have not completed all three services: orientation, assessment, and have an education plan are placed at the end of this group.

**Group 2:** a) Continuing Students who have completed orientation, assessment, and have an education plan (Abbreviated education plans only grant a student priority for 2 semesters.), b) Continuing CE Advantage Students

**Group 3:** New & Returning Students who have completed orientation, assessment, and have an education plan (Abbreviated education plans only grant a student priority for 2 semesters.)

**Group 4:** Continuing, New & Returning Students who have not completed all three services: orientation, assessment, and have an education plan.

**Group 5:** Students with 100+ Units (Does NOT include Basic Skills units.)†

**Group 6:** Students with a Baccalaureate Degree†.

**Group 7:** Students who are academically disqualified or disqualified for lack of progress or who have not yet returned to good academic standing†.

**Group 8:** Students concurrently enrolled in High School

*Reference:* [*BP 5055*](https://www.sdccd.edu/docs/District/policies/Student%20Services/BP%205055.pdf)*,* [*AP 5055*](https://www.sdccd.edu/docs/District/procedures/Student%20Services/AP%205055.pdf)*.*

*\*Students who are Active Duty Military or Veterans, discharged within the past fifteen (15) years, may be eligible for up to 4 years of priority registration. Students should contact the Admissions Office located in Enrollment Services for additional information. A military ID card or DD214 will be required for verification.*

*\*\*Current and Former Foster or Homeless Youth under 25 years of age may be eligible for priority registration. For information, contact the College Admissions Office located in Enrollment Services or Financial Aid offices.*

*\*\*\*Intercollegiate Athletes participating and registered on a team roster may be eligible for priority registration. For information, contact the College Athletic Department.*

*\*\*\*\*Students enrolled in a restricted apprenticeship program may be eligible for priority Registration. Contact the College Admissions Office or the department of the Apprenticeship Program.*

*†Active Military & Veterans, Current and Former Foster or Homeless Youth, Intercollegiate Athletes, Apprenticeship, Parents, CalWorks, DSPS & EOPS students will receive first priority within this group.*

FEES (Education Code section 76300 et. Seq.; Title 5 Sections 58520; WASC/ACCJC Accreditation Standard I.C.6): The San Diego Community College District shall ensure that all fees charged to students are established in accordance with the Education Code and applicable laws. The San Diego Community College District Chancellor or designee shall establish procedures for the collection, deposit, waiver, refund, and accounting for fees as required by law. The Chancellor or designee will ensure that the San Diego Community College District charges all fees, both required fees and fees authorized by law, and collected in accordance with the fee schedule, established annually, and shall be published in detail in the college catalog and posted on the college website, as an attachment to this policy.

* ENROLLMENT FEE (Education Code Section 76300): Each student shall be charged a fee for enrolling in credit courses as required by law.
* BACCALAUREATE DEGREE PROGRAM FEES (Title 5 Section 58520): Each student shall be charged a fee in addition to an enrollment fee for upper division coursework that is part of the baccalaureate degree program.
* NONRESIDENT TUITION (Education Code Section 68000 et. seq.): Nonresident student shall be charged nonresident tuition for all units enrolled at the District, plus the enrollment fee per unit and baccalaureate degree program fee for applicable upper division coursework unless specifically exempted by law or District policy. See Board of Trustees Policy, BP 5020, Nonresident Tuition.
* HEALTH FEE (Education Code Section 76355): The Chancellor or designee shall present the board for approval a fee to be charged to each full time student for student health services.
* PARKING FEE (Education Code Section 76360): The Chancellor or designee shall present the board of approval a fee for parking services.
* INSTRUCTIONAL MATERIALS: (Education Code Sections 73365; Title 5 Sections 59400 et. seq.): Students may be required to provide required instructional and other materials for a credit or non-credit course, provided such materials are of continuing value to the student outside the classroom and provided that such materials are not solely or exclusively available from the District. See Administrative Procedure, AP 5031, Instructional and Other Materials.
* PHYSICAL EDUCATION/EXERCISE SCIENCE FACILITIES ((Education Code Section 76395): Where the District incurs additional expenses because a physical education/Exercise Science course is required to use non-district facilities, students enrolled in the course shall be charged a fee for participating in the course. Such fee shall not exceed the student’s calculated share of the additional expenses incurred by the District.
* STUDENT REPRESENTATION FEE (Education Code Section 76060.5): Students will be charged a $2 fee per semester to be used to provide support for student governmental affairs representation. A student may refuse to pay the fee for religious, political, financial or moral reasons and shall submit such refusal in writing.
* TRANSCRIPT FEES (Education Code Section 76223): The District shall charge a reasonable amount for furnishing copies of any student record to a student or former student. The Board is authorized to establish the fee, which shall not to exceed the actual cost of furnishing copies of any student record. Transcript fees shall be published in the college catalogs and college websites. No charge shall be made for furnishing up to two (2) transcripts of students’ records. There shall be no charge for searching for or retrieving any student record.
* INTERNATIONAL STUDENTS APPLICATION PROCESSING FEE (Education Code Section 76142): The District shall charge students who are both citizens and residents of a foreign country a fee to process his/her application for admission. This processing fee and regulations for determining economic hardship may be established by the Chancellor. The fee shall not exceed the lesser of:

1. the actual cost of processing an application and other documentation required by the U.S. government; or
2. one hundred dollars ($100), which shall be deducted from the tuition fee at the time of enrollment.

*Reference:* [*BP 5030*](https://www.sdccd.edu/docs/District/policies/Student%20Services/BP%205030.pdf)*,* [*AP 5030*](https://www.sdccd.edu/docs/District/procedures/Student%20Services/AP%205030.pdf)

ITEM 2. CATALOG DESCRIPTION

The Certificate of Achievement in Accounting prepares students for entry into the field of accounting. The certificate provides students with basic accounting skills necessary to be successful in the accounting industry. Students who successfully complete the award have the skill set necessary for the following careers: accounting clerk, accounts payable/receivable specialist, claims clerk, payroll clerk, bookkeeper, accounting technician, tax preparer, tax aid, financial management assistant, or comparable positions. This award is intended for students majoring in accounting, and students looking to update their accounting skills.

ITEM 3. PROGRAM REQUIREMENTS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **COURSES REQUIRED FOR THE MAJOR:** | | | **UNITS** | **SEQUENCE\*** |
|  | ACCT 116A | Financial Accounting | 4 | Year 1, Spring |
|  | ACCT 116B | Managerial Accounting | 4 | Year 1, Spring |
|  | BUSE 119 | Business Communications | 3 | Year 1, Fall |
| **COMPLETE A MINIMUM OF SEVEN (7) UNITS FROM THE FOLLOWING:** | | | **UNITS** | **SEQUENCE\*** |
|  | ACCT 102 | Basic Accounting | 3 | Year 1, Fall |
|  | ACCT 119 | Accounting Ethics | 3 | Year 1, Fall |
|  | ACCT 120 | Federal Income Tax | 3 | Year 2, Fall |
|  | ACCT 121 | California Income Tax | 1 | Year 2, Fall |
|  | ACCT 125 | Government & Not-for-Profit Accounting | 3 | Year 2, Spring |
|  | ACCT 128A | Recordkeeping | 1.5 | Year 2, Spring |
|  | ACCT 128B | Payroll | 1.5 | Year 2, Spring |
|  | ACCT 135 | Principles of Auditing | 3 | Year 2, Spring |
|  | ACCT 150 | Computer Accounting Applications | 3 | Year 1, Spring |
|  | BUSE 101 | Business Mathematics | 3 | Year 1, Fall |
|  | BUSE 120 | Principles of Money Management | 3 | Year 2, Fall |
|  | CBTE 143 | Intermediate Microsoft Excel | 3 | Year 1, Spring |
| **Total Units** **18** | | | | |

*\*Course offerings are subject to change. Refer to the college class schedule for the most updated course offerings for the semester. [*[*https://www.sdccd.edu/students/class-search/search.html*](https://www.sdccd.edu/students/class-search/search.html)*]*

ITEM 4. MASTER PLANNING

The mission of San Diego City College (SDCC) is:

*SDCC has as its highest priority student learning and achievement. The college provides lower division and general education courses that lead to certificates, associate degrees or transfer to a four-year college or university; career technical education programs that meet specific industry needs, upgrade the employment skills of students, and fulfill licensing requirements of the state of California as well as contribute to the economic development of our region; basic skills instruction to assist all students in meeting their educational goals; and essential student support services for all students.*

SDCC is a multicultural institution committed to providing open access to all who can benefit from instruction and to meeting the diverse and ever-changing educational, cultural, and economic needs of the urban core and surrounding communities of San Diego. We are committed to the tradition of academic freedom and responsibility, to employee empowerment, and to maintaining a climate that promotes learning, understanding and respect for students, faculty, classified professionals, community, and the environment. The following are the core tenets of our value system:

* The development of informed, active individuals who will be engaged in the global community, lifelong learners, social justice advocates, and literate in information technology
* Institutional community involvement, community development and community service
* Equity, inclusiveness, and diversity in all its manifestations
* High quality instructional programs emphasizing creative and critical thinking
* Essential student support services, including co-curricular and cultural activities
* Environmental sustainability and a campus culture of conservation
* A continuous campus-wide cycle of assessment and program review with integrated planning and resource allocation

SDCC has a strong commitment to social justice. The institution commits to closing the opportunity gaps perpetuated by structural injustice in higher education. Closing the opportunity gap means dismantling the inequitable distribution of resources, opportunities, and policies to achieve parity in educational outcomes for historically marginalized student populations. SDCC is committed to providing an inclusive and welcoming educational environment by recognizing and supporting the intersection of community members’ multiple identities and roles through culturally responsive pedagogy and equity-minded practices, behaviors, and policies. SDCC is committed to sustaining a teaching, learning, and work culture that envisions and actively validates and uplifts the diverse community’s lived experiences to ensure a strength-based structural and cultural change at their institution.

Need for Proposal

The new program Certificate of Achievement in Accounting provides students with a pathway to obtaining the Associate of Science Degree in Accounting and reflects industry needs for students pursuing entry-level accounting occupations.

Program History

This is a new program at the State Chancellor’s Office. A COCI Control will need to be generated upon the approval of this new program award.

Labor Market Information (LMI) & Analysis

According to the Centers of Excellence September 2021 Bookkeeping, Accounting, and Auditing Clerks Labor Market Analysis for San Diego County, labor market demand of 1,636 annual job openings (while average demand for a single occupation in San Diego County is 242 annual job openings), and 17 educational institutions in San Diego County supply 983 awards for this occupation, suggesting that there is a supply gap in the labor market. Entry-level and median wages for this occupation are above the living wage. This brief recommends proceeding with a new program or a program modification because 1) there is a supply gap; and 2) entry-level and median wages are above the living wage. The colleges should note that the percentage of students who complete a related program and earn a living wage is below the statewide percentage of students who complete Career Education programs in general. [Evidence: [Centers of Excellence 09/2021 Bookkeeping, Accounting, and Auditing Clerks Labor Market Analysis for San Diego County](https://myworkforceconnection.org/wp-content/uploads/2021/11/PR_43-3031_Bookkeeping-Accounting-and-Auditing-Clerks_2021-09-20-1.pdf)]

According to the State of California Employment Development Department, projections of employment for the 2018 – 2028 for accounting related occupations are expected to increase by 1,580 by 2028 in the San Diego-Carlsbad area. Annual average openings between 2018 and 2028 are estimated at 19,800 jobs in accounting related occupations.

Occupational Projection of Employment 2018-2028 for San Diego County

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Occupation** | **Employment** | | **Employment Change** | | **Annual Avg Openings** |
| **Estimated** | **Projected** | **Number** | **Percent** |
| [Accountants and Auditors](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=accountant&careerID=&menuChoice=&geogArea=0604000073&soccode=132011&search=Explore+Occupation)  (SOC Code: 13-2011) | 12020 | 12670 | 650 | 5.4 | 12150 |
| [Credit Authorizers, Checkers, and Clerks](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=financial&careerID=&menuChoice=&geogArea=0604000073&soccode=434041&search=Explore+Occupation)  (SOC Code: 43-4041) | 290 | 300 | 10 | 3.5 | 300 |
| [Financial and Investment Analysts](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=accountant&careerID=&menuChoice=&geogArea=0604000073&soccode=132051&search=Explore+Occupation)  (SOC Code: 13-2051) | 2780 | 3120 | 340 | 12.2 | 2850 |
| [Financial Specialist, All Other](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=credit&careerID=&menuChoice=&geogArea=0604000073&soccode=132099&search=Explore+Occupation)  (SOC Code: 13-2099) | 1950 | 2110 | 160 | 8.2 | 1920 |
| [Personal Financial Advisors](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=credit&careerID=&menuChoice=&geogArea=0604000073&soccode=132052&search=Explore+Occupation)  (SOC Code: 13-2052) | 2650 | 3070 | 420 | 15.8 | 2580 |

*Source:* [*https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSSelection.asp?*](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSSelection.asp?)

Advisory Committee Recommendation

The month of April 2023 San Diego City College Business and Accounting Department Advisory Board Meeting approved of the proposed new award, recommending Certificate of Achievement in Accounting will provide students with the pathway towards the Associate Degree in Accounting. Also, the award course requirements reflect the current industry accounting analytics needs. [Evidence: [April 2023 San Diego City College Business and Accounting Department Advisory Board Meeting](https://drive.google.com/file/d/1s3Se_IkG9uaADNqN9mDUm5RICPIxqeCT/view?usp=share_link)]

Regional Consortium Recommendation

The Certificate of Achievement in Accounting is pending Regional Consortium recommendation. [Evidence: SDIC Community College Workforce Development Council Meeting, 2023-05-12]

ITEM 5. ENROLLMENT AND COMPLETER PROJECTIONS

Based on enrollment data, the estimated completer projection of students to earn the certificate annually is 5 students.

A. Enrollment Data

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Annual Sections (SECT) # and Annual Enrollment (ENROLL) Totals** | | **2020 – 2021\*** | | **2021 - 2022\*** | |
| **Course Department Number** | **Course Title** | **SECT** | **ENROLL** | **SECT** | **ENROLL** |
| ACCT 102 | Basic Accounting | 3 | 122 | 2 | 74 |
| ACCT 116A | Financial Accounting | 8 | 338 | 8 | 254 |
| ACCT 116B | Managerial Accounting | 6 | 260 | 4 | 143 |
| ACCT 119 | Accounting Ethics | 1 | 37 | 1 | 40 |
| ACCT 120 | Federal Income Tax | 0 | 0 | 0 | 0 |
| ACCT 121 | California Income Tax | 0 | 0 | 0 | 0 |
| ACCT 125 | Government & Not-for-Profit Accounting | 0 | 0 | 1 | 17 |
| ACCT 128A | Recordkeeping | 1 | 65 | 1 | 33 |
| ACCT 128B | Payroll | 1 | 51 | 1 | 34 |
| ACCT 135 | Principles of Auditing | 0 | 0 | 0 | 0 |
| ACCT 150 | Computer Accounting Applications | 0 | 0 | 0 | 0 |
| BUSE 101 | Business Mathematics | 5 | 209 | 6 | 227 |
| BUSE 119 | Business Communications | 6 | 230 | 7 | 195 |
| BUSE 120 | Principles of Money Management | 4 | 149 | 5 | 173 |
| CBTE 143 | Intermediate Microsoft Excel | 1 | 21 | 1 | 29 |

*\*The college experienced limited course offering and enrollment during the pandemic.*

*Source:* [*https://www.sdcity.edu/about/institutional-effectiveness/research/enrollment-dashboard.aspx*](https://www.sdcity.edu/about/institutional-effectiveness/research/enrollment-dashboard.aspx)

ITEM 6. PLACE OF PROGRAM IN CURRICULUM/SIMILAR PROGRAMS

After reviewing San Diego City College’s existing program inventory in the CCC Curriculum Inventory, the following questions have been addressed:

1. Do any active inventory records need to be made inactive or changed in connection with the approval of the proposed program? If yes, please specify.

A Program Control Number at the college’s inventory at the State Chancellor’s Office will need to be generated in connection with the approval of the proposed program.

|  |  |
| --- | --- |
| Submission Type  New Program | Projected Start Date  Fall 2024 |
| Need for Proposal  This is a new program at the State Chancellor’s Office. The new program Certificate of Achievement in Accounting provides students with a pathway to obtaining the Associate of Science Degree in Accounting and reflects industry needs for students pursuing entry-level accounting occupations. Proposed for TOP Code: 0502.00\* Accounting and CIP Code: 52.0302 Accounting Technology/Technician and Bookkeeping. | |

1. Does the program replace any existing program(s) on the college’s inventory? Provide relevant details if this program is related to the termination or scaling down of another program(s).

This award does not replace any existing program(s) on the college’s inventory at the State Chancellor’s Office.

1. What related programs are offered by the college?

* Certificate of Performance
  + Bookkeeping for a Small Business
  + Certified Public Accountant Preparatory Program
  + Recordkeeping for a Small Business
  + Tax Preparer
  + VITA Tax Preparation Training
* Certificate of Achievement
  + Accounting (PENDING)
  + Certified Public Accountant (CPA) Preparatory Program
* Associate of Science Degree
  + Accounting

ITEM 7. SIMILAR PROGRAMS AT OTHER COLLEGES IN SERVICE AREA

Seven colleges provide awards in TOP Code 0502.00\* Accounting in the San Diego County area per the State Chancellor’s Office Curriculum Inventory.

|  |  |  |  |
| --- | --- | --- | --- |
| **College** | **Award Title** | **Award Type** | **COCI CTRL#** |
| **0502.00\* Accounting *Vocational*** | | | |
| Cuyamaca College | | | |
| Accounting | | Associate of Science Degree | 05050 |
| Accounting | | Certificate of Achievement | 21064 |
| Bookkeeping | | Certificate of Achievement | 07748 |
| Mira Costa College | | | |
| Accounting | | Associate of Arts Degree | 07865 |
| Bookkeeping | | Associate of Arts Degree | 05113 |
| Accounting | | Certificate of Achievement | 21981 |
| Bookkeeping | | Certificate of Achievement | 21982 |
| Professional Accounting: Preparing for the CPA Exam | | Certificate of Achievement | 41723 |
| Palomar College | | | |
| Accounting | | Associate of Science Degree | 05150 |
| Accounting | | Certificate of Achievement | 22488 |
| San Diego City College | | | |
| Accounting | | Associate of Science Degree | 05225 |
| Accounting | | Certificate of Achievement | PENDING |
| Certified Public Accountant (CPA) Preparatory Program | | Certificate of Achievement | 38732 |
| San Diego Mesa College | | | |
| Accounting | | Associate of Science Degree | 05305 |
| Accounting | | Certificate of Achievement | 22295 |
| San Diego Miramar College | | | |
| Accountancy | | Associate of Science Degree | 31263 |
| Accountancy | | Certificate of Achievement | 31276 |
| Southwestern College | | | |
| Accounting | | Associate of Arts Degree | 08156 |
| Accounting | | Associate of Science Degree | 05374 |
| Accounting | | Certificate of Achievement | 20618 |
| Bookkeeping Technician | | Certificate of Achievement | 37890 |
| Bookkeeping/Payroll Specialist | | Certificate of Achievement | 37893 |

*Source:* [*https://coci2.ccctechcenter.org/programs*](https://coci2.ccctechcenter.org/programs)