CERTIFIED PUBLIC ACCOUNTANT (CPA) PREPARATORY PROGRAM – CERTIFICATE OF ACHIEVEMENT

## Item 1. Program Goals and Objectives

The Accounting program at San Diego City College offers certificates of performance, certificates of achievement, and associate degree awards in the field of accounting and financial management. Areas of emphasis include tax and certified public accounting (CPA) preparation, financial management, and fundamentals in accounting. Awards are designed to prepare students with an educational framework for effective leadership in an accounting position. Coursework offered by the program equips 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) license.

## Item 2. Catalog Description

The Certificate of Achievement in Certified Public Accountant (CPA) Preparatory Program provides an in-depth exploration of government and nonprofit accounting, ethics, tax law, and auditing. Students learn about government and nonprofit specific accounting practices as well as auditing techniques used in the accounting field. Accounting-specific ethical business practices as well as federal tax law are discussed. Emphasis is placed on careers in the accounting field and preparation for students interested in earning the California Certified Public Accountant License.

The program offers students an overview of the Uniform CPA Examination sections. San Diego City College course offerings in this program assess the knowledge and skills entry-level CPAs need to practice public accountancy and fulfill several infrequently-satisfied exam education credit requirements.

Students who successfully complete the award will be able to:

* Analyze and evaluate government, not-for-profit, auditing, tax and ethic-specific accounting functions.

### Career Goals

Some careers in accounting require education beyond the associate degree and some require a graduate degree. This is not a comprehensive list but some of the most common career options with a degree in the accounting industry include: bookkeeper, accounting clerk, accounting assistant, fund manager, auditor, and tax preparer.

## Item 3. Program Requirements

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| COURSES REQUIRED FOR THE MAJOR: | | | **UNITS** | **Recommended Sequence** |
|  | ACCT 119 | Accounting Ethics | 3 | Spring 1 |
|  | ACCT 120 | Federal Income Tax | 3 | Fall 1 |
|  | ACCT 125 | Government & Not-for-Profit Accounting | 3 | Fall 1 |
|  | ACCT 135 | Principles of Auditing | 3 | Spring 1 |
|  | ACCT 220 | Uniform CPA Exam Review Course | 4 | Spring 1 |

|  |  |
| --- | --- |
| Total Units | 16 |

## Item 4. Master Planning

San Diego City College 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.

### Student Selection:

The award will observe the open enrollment required for California community college courses (California Code of Regulations, Title 5, § 51006 and §§ 58100-58108).

### Need:

According to the January 2019 Centers of Excellence Certified Public Accountant Occupations report for San Diego County, the labor market demand for certified public accountant occupations in the county is projected to increase by 764 jobs or five percent (5%) between 2018 and 2023. The median hourly earnings for certified public accountant occupations is $27.68, which is more than the Self-Sufficiency Standard for a single adult in San Diego County ($15.99/hour).

Full Labor Market Information and data are attached as supporting documentation.

## Item 5. Enrollment and Completer Projections

**(A) Enrollment Data**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | **2016 – 2017** | | **2017 - 2018** | |
| **CB01: Course Department Number** | **CB02: Course Title** | **Annual # Sections** | **Annual Enrollment Total** | **Annual # Sections** | **Annual**  **Enrollment Total** |
| ACCT 119+ | Accounting Ethics | 0 | 0 | 0 | 0 |
| ACCT 120 | Federal Income Tax | 1 | 28 | 1 | 20 |
| ACCT 125+ | Government & Not-for-Profit Accounting | 0 | 0 | 0 | 0 |
| ACCT 135 | Principles of Auditing | \* | \* | 1 | 39 |
| ACCT 220 | Uniform CPA Exam Review Course | \* | \* | \* | \* |

\*New course to San Diego City College.

+ACCT 119 and ACCT 125 was not offered in 2016 – 2017 and 2017 – 2018, but is being offered in the 2018 – 2019 academic year. See Table 2 for total number of offerings and student enrollment for 2018 – 2019.

Table 2: Enrollment Totals for Academic Year 2018 - 2019

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | **Fall 2018** | | **Spring 2019** | |
| **CB01: Course Department Number** | **CB02: Course Title** | **# of Sections** | **Total Enrollment** | **# of Sections** | **Total Enrollment** |
| ACCT 119 | Accounting Ethics | 1 | 48 | 1 | -  (pending Spring enrollment) |
| ACCT 125 | Government & Not-for-Profit Accounting | 1 | 35 | - | - |

## 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.*

No active inventory records will need to be made inactive or changed in connection with the approval of this proposed award.

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 of any existing program(s) on the college’s inventory.

1. *What related programs are offered by the college?*

* Bookkeeping for a Small Business, Certificate of Performance
* Certified Public Accountant Preparatory Program, Certificate of Performance
* Recordkeeping for a Small Business, Certificate of Performance
* Tax Preparer, Certificate of Performance
* VITA Tax Preparation Training, Certificate of Performance
* Accounting, Associate of Science

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

There are no other programs within the San Diego Community College District or in the San Diego & Imperial Valley area offering the Certificate of Achievement in Certified Public Accountant (CPA) Preparatory Program.