



Clovis Community College
"Creating Opportunities- One Student at a Time"

ACCOUNTING ADVISORY COMMITTEE MEETING NOTES

Date: Friday, November 18, 2022

Time: 1:03 pm – 2:15 pm

Location: Virtually via Zoom

Facilitators: Jose Castaneda and Eunji Seo

Attendance

Attended: Fernando Parra, Harbir Sandu, Alan Cade, Henry Oum, Monique Kelley, Norma Davis, Pierre Frediere, Sylvia Kim, Viri Perez, Bill White, Ruben Diaz, Jason Tarvin, and Amy Lau

Absent: Jose Borrego, Carolina Valle Garcia, and Mark Aguilar

Approval of Minutes

N/A – no regular meeting held.

Program Update (course/program modifications or new program proposal)

1. Currently 4 courses are offered at CCC:

- ACCTG 40 (4 units)- Applied Accounting
- ACCTG 4A (4 units)- Financial Accounting
- ACCTG 4B (4 units)- Managerial Accounting
- ACCTG 31 (3 units)- Computerized Accounting

2. Two accounting programs are offered:

- Accounting associate in science degree (33.5- 35.5 units)
- Accounting Certificate of Achievement (21.5- 22.5 units)- Try to focus on accounting/business related program by reducing the required units to 18.5 units.

3. New Programs/Certificates Being Proposed with credit and non-credit units. The non-credit program will mirror the credit programs.

- 1) Bookkeeping Certificate (8.5 units)
 - a) ACCTG 4A (4 units) Financial Accounting, or ACCTG 40 (4units) Applied Accounting
 - b) ACCTG 31 (3 units) Computerized Accounting
 - c) IS 18 (1.5 units) MS Spreadsheet
- 2) Tax Preparer Certificate (8 units)
 - a) ACCTG 53 (3 units) Tax Accounting, or Individual Tax (3 units)
 - b) Corporate/Partnership Tax (3 units)
 - c) BA 19V or COTR 19V (2 units) Work Experience in Business/Accounting
- 3) Enrolled Agent Certificate (16 units):
 - a) ACCTG 4A (4 units) Financial Accounting
 - b) ACCTG 53 (3 units) Tax Accounting, or Individual tax (3 units)
 - c) Corporate/Partnership Tax (3 units)
 - d) Enrolled Agent Prep Course (3 units)
 - e) BA 19V (3 units) Work Experience in Business/Accounting or COTR 19V (3 units) Co-operative Work Experience

4. The new courses are offered with credit and non-credit units. The non-credit courses will mirror the credit courses.

- 1) ACCTG 10 (1-2 unit) Accounting Boot Camp – short term
- 2) ACCTG 146 (1.5 units) Personal Income Tax – short term
- 3) ACCTG 53 (3 units) Tax Accounting, or Individual Tax (3 units)
- 4) Corporate/Partnership tax (3 units)
- 5) Enrolled Agent Prep Course (3 units)
- 6) Small Business Accounting (3 units)

5. Volunteer Income Tax Assistance (VITA) Program with United Way Fresno/Madera Counties - information only

Recommendation

The committee recommended as follows:

- 1) Reducing the units for the Accounting Certificate of Achievement (currently offered 21.5- 22.5 units), focusing on accounting is a good idea- Recommended.
- 2) Creating a new program: Bookkeeping Certificate (8.5 units). The program will be offered for the credit and non-credit units. The non-credit program will mirror the credit programs.- Not recommended.
- 3) Creating a new program: Tax Preparer Certificate (8 units) The program will be offered for the credit and non-credit units. The non-credit program will mirror the credit programs – Not recommended.
- 4) Creating a new Program: Enrolled Agent Certificate (16 units). The program will be offered for the credit and non-credit units. The non-credit program will mirror the credit programs: Recommended.
- 5) Creating new courses below are recommended. The new courses will be offered with credit and non-credit units. The non-credit courses will mirror the credit courses.

- a) ACCTG 10 (1-2 unit) Accounting Boot Camp – short term
- b) ACCTG 146 (1.5 units) Personal Income Tax – short term
- c) ACCTG 53 (3 units) Tax Accounting, or Individual Tax (3 units)
- d) Corporate/Partnership tax (3 units)
- e) Enrolled Agent Prep Course (3 units)
- f) Small Business Accounting (3 units)

Feedback

- Norma shared that for the past two years, they've faced a high turnover rate, making it challenging to locate qualified accountants. They even hired interns, provided training, and extended full-time job offers, but once trained, accountants often left for higher-paying positions. Finding highly skilled students has proven difficult.
- Henry emphasized the need for more hands-on experience in CCC's accounting courses.
- Norma supported the idea of reducing units and concentrating on accounting-specific topics, which would demonstrate students' job readiness.
- Monique expressed concerns about ACCTG40 being part of the certificate program but not the associate degree program, potentially creating barriers for students who aim to further their education at four-year colleges.
- Amy emphasized the importance of real-life examples like case studies in accounting courses to help students transition into the workforce and suggested aligning new courses with existing ones to prepare students for employment.
- Fernando stressed the value of internships for students and how completing a certificate program at a community college could be beneficial for both transferring to four-year colleges and job-seeking, as it provides practical accounting experience.
- Fernando mentioned that Fresno State now offers Accounting Information Systems with practical experience.
- Monique recommended adding an internship class to the certificate or associate programs, allowing students to apply what they've learned.
- Sylvia highlighted the importance of teaching applied and computerized accounting, given their intertwined nature in modern accounting, encompassing data analytics and blockchain. Combining these courses could help students transition more smoothly.
- Amy liked the idea of the certificate program being geared toward preparing students for the workforce quickly.
- Sylvia agreed with Jose's approach of covering accounting basics first and then combining them into computerized accounting.
- Monique supported the idea of incorporating applied accounting into the QuickBooks course.
- Pierre supported the idea of a tax certificate program, as many students work while taking classes, and such a program would boost their income and career prospects.
- Bill recommended incorporating applied accounting with ACCT 4A, potentially through a two-week boot camp after learning T-account theory to ensure students understand that accounting goes beyond bookkeeping.
- Monique is not in favor of the idea of an 8.5-unit bookkeeping program but favored the tax preparation program with both 8-unit and 16-unit options. She believed the existing accounting certificate program already covered bookkeeping program at CCC.
- Sylvia expressed concerns about offering an 8-unit tax preparation program, citing the complexity of tax accounting, particularly in partnerships and corporations.

- Norma shared her company's willingness to hire individuals with no experience, especially if they have an accounting certificate, as it demonstrates some relevant knowledge. She appreciated CCC's efforts to make students job-ready programs CCC is planning to offer.
- Henry clarified that the proposed certificates should indicate "completion of courses" rather than certification to offer specific services. The distinction should be clear when issuing a "Certificate of Achievement."
- Sylvia agreed with Henry, emphasizing that the certificate should signify that students have taken courses in tax accounting without "certifying" them to offer services.
- Fernando appreciated CCC's efforts in creating certificate programs and stressed the importance of not misleading the public about students being certified to provide tax services. Instead, the programs should indicate familiarity with tax accounting topics.
- Henry thanked everyone for their input, noting the progress being made in enhancing accounting education.
- Bill supported the idea of "badge" achievements over multiple certificates to help students understand the opportunities each path offers.