

**PROGRAM APPROVAL APPLICATION**  
**NEW or SUBSTANTIAL CHANGE or LOCALLY APPROVED**  
(This application may not exceed 3 pages)

**Fill In Form**

Certificate of Professional Accounting – Accounting Subjects	Fall 2017
Proposed Program Title	Projected Program Start Date
Santa Ana College College	RSCCD District

**Contact Information**

Bart Hoffman Voting Member	Dean, Career Education and Workforce Development Title
714-564-6800 Phone Number	hoffman_bart@sac.edu Email

**Goal(s) of Program (Check all that apply):**

Career Technical Education (CTE)       Transfer       Other

**Type of Program (Check all that apply):**

Certificate of Achievement 12-17 (or 17-27 quarter) units       Certificate of Achievement 18+ semester (or 27+ quarter) units  
 Associate of Science Degree       Associate of Arts Degree

**Reason for Approval Request (Check One):**

New Program       Substantial Change       Locally Approved

**Program Information**

0502.00      Recommended [Taxonomy of Program \(TOP\) Code](#)  
 \_\_\_\_\_      Units for Major-Degree  
 \_\_\_\_\_      Total Units for Degree  
 24      Required Units-Certificate

**Written Form**

**1. Insert the description of the program as it will appear in the catalog. (See PCAH pp. 142 and 170)**

This certificate is designed for an individual that has a bachelor’s degree other than in accounting that wishes to be licensed as Certified Public Accountant (CPA). This certificate in conjunction with Certificate of Professional Accounting – Business Subjects and Certificate of Professional Accounting – Accounting Study & Ethics will prepare an individual for the CPA exam as well as meet the educational requirements for licensure. The courses contained in this certificate meet the specific course requirements of section “Accounting Subjects” set forth by the California Board of Accountancy (CBA). Upon successful completion of this certificate along with the Certificate of Professional Accounting – Business Subjects and Certificate of Professional Accounting – Accounting Study & Ethics, a student will have taken all the necessary Accounting, Business and Ethics courses required for licensure (license granted upon successful passing of the Uniform CPA exam). CPA licensure affords promotional opportunities in public accounting, taxation, as well as administrative departments of businesses in

public and private sector areas such as manufacturing, merchandising, financial service, wholesale trades, and government. This certificate covers accounting principles necessary for financial reporting, analysis and critical review of accounting information. Entry-level employment opportunities include professional positions in financial statement auditing, income tax preparation, cost accounting, financial reporting and a number of trainee positions. Promotional opportunities include higher-level responsibilities in these same areas.

Upon successful completion of the program students will be able to:

1. Understand accounting concepts.
  - a. Students will demonstrate accounting concepts in the accounting classes through examination and practical exercises.
  - b. Students will prepare accounting financials based upon accounting principles.
2. Communicate effectively orally and in writing.
  - a. Students will draft research papers & case study reports.
  - b. Students will use proper grammar, punctuation, and spelling.
3. Be proficient in using accounting technology.
  - a. Students will demonstrate the use of the Microsoft suite (Word, PowerPoint and Excel) in their completion of assignments.
  - b. Students will complete assignments using accounting-specific software.
4. Exhibit critical thinking skills.
  - a. Students will analyze cases related to the accounting specialty classes.
  - b. Students will analyze fact patterns to demonstrate the application of accounting principles to fact patterns.

Note 1: Some of the courses listed in this certificate overlap with courses listed in the Certificate of Professional Accounting – Business Subjects and/or the Certificate of Professional Accounting – Accounting Study & Ethics. It is imperative that an individual does not take any courses for this certificate that have already counted towards either the Certificate of Professional Accounting – Business Subjects or the Certificate of Professional Accounting – Accounting Study & Ethics.

Note 2: While a bachelor's degree is not a prerequisite to obtain this certificate, the student needs to obtain a bachelor's degree for CPA exam eligibility (may occur concurrently). In addition to passing the Uniform CPA exam and meeting the educational requirements, an individual must also meet general accounting and business work experience as required by the CBA for licensure. Please refer to <http://www.dca.ca.gov/cba/index.shtml> for a complete list of all requirements and options for licensure requirements for a CPA.

Note 3: A student may be eligible to sit for the CPA exam concurrent with obtaining this certificate. To qualify and sit for the Uniform CPA exam one will need a bachelor's degree and evidence of at least 24 semester-units of business-related subjects and 24 semester-units of accounting subjects. For more information regarding this requirement, please refer to: <http://www.dca.ca.gov/cba/applicants/ed-requirements.shtml>

## 2. Provide a brief rationale for the program.

This program will provide students an opportunity to complete necessary courses to be eligible to sit for the CPA exam. Historically, the college has not had all the necessary courses nor the cohesion of a program for students to take courses necessary for the CPA exam. Post program implementation, a student can obtain all credits at Santa Ana College.

**3. Summarize the Labor Market Information (LMI) and employment outlook (including citation for the source of the data) for students exiting the program. (See PCAH pp. 85-88, 136, 147, 148, 165, 168, and 176)**

According to the Labor Market Information of Estimated Employment and Projected Growth for the following occupation titles: Accountants, Auditors, Budget Analysts, Credit Analysts, Financial Examiners, Payroll Clerks, Tax Examiners and Tax Preparers, there are 52,370 projected openings in Los Angeles and Orange counties over a ten year period (2014-2024). The average number of yearly job openings for Los Angeles and Orange counties for Accountants, Auditors, Budget Analysts, Credit Analysts, Financial Examiners, Payroll Clerks, Tax Examiners and Tax Preparers is estimated to be 5,237. According to the Chancellor's Office Data Mart, in 2014-2015 there were 1,712 completions at the community colleges in Los Angeles and Orange counties for programs with a TOP code of 050200 Accounting & 050210 Tax Studies. Therefore, 5,237 minus 1,712 would still result in a Net Annual Labor Demand of 3,525 jobs. This demand is consistent with the Bureau of Labor Statistics 2014-2015 Occupational Outlook – which is forecasting 13% employment growth in the accounting & audit industry from 2012 to 2022

**4. List similar programs at other colleges in the Los Angeles and Orange County Region which may be adversely impacted. (There is space for 10 listings, if you need more, please contact [laocrc@rscdd.edu](mailto:laocrc@rscdd.edu))**

College	Program	Who You Contacted	Outcome of Contact
Cerritos College		Nick Real	Email
Citrus College		Jim Lancaster	Email
Coastline Community College		Nancy Jones	Email
Cypress College		Steve Donley	Email--Supportive
East Los Angeles College		Christopher Whiteside	Email
El Camino College		Virginia Rapp	Email--Supportive
Fullerton College		Doug Benoit	Email
Glendale Community College		Jan Swinton	Email
Golden West College		David Gatewood	Email
Irvine Valley College	IVC 30 to CPA	Corine Doughty	Email
Los Angeles City College		Alex Davis	Email
Los Angeles Harbor College		Sandra Sanchez	Email
LA Mission College		Uliana Marla	Email
Los Angeles Pierce College		Tom Vessella	Email
Los Angeles Southwest College		Rick Hodge	Email
Los Angeles Trade Technical College		Marcia Wilson	Email
Los Angeles Valley College		Laurie Nalepa	Email
Long Beach City College		Mollie Smith	Email
Mt. San Antonio College		Jemma Blake-Judd	Email--Supportive
Orange Coast College		Lisa Knuppel	Email--Supportive
Pasadena City College		Salomon Davila	Email
Rio Hondo College		Bruce Noble	Email
Saddleback College		Tony Teng	Email
Santa Monica College	Certificate of Achievement, Professional Accountant	Patricia Ramos	Email
Santiago Canyon College		Von Lawson	Email
West Los Angeles College		Mark Pracher	Email--Supportive

5. List all courses required for program completion, including core requirements, restricted electives and prerequisites. (There is space for 20 listings, if you need more, please contact [laocrc@rscdd.edu](mailto:laocrc@rscdd.edu)).  
 (See PCAH pp. 143 and 171)

Courses	Course Number	Course Title	Units
Required:	ACCT 101	Financial Accounting	4
	ACCT 102	Managerial Accounting	4
	ACCT 104	Federal and California Taxes	4
	ACCT 205	Intermediate Accounting I	3
	ACCT 206	Intermediate Accounting II	3
	ACCT 211	Auditing	3
Electives - select at least 3 units:	ACCT 113	Intermediate Income Taxes - Corporations	2
	ACCT 114	Intermediate Income Taxes – Partnerships and LLCs	2
	ACCT 204	Managerial Cost Accounting	3
	ACCT 210	Accounting Information Systems	3

6. Include any other information you would like to share.

None