

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

Fill In Form

| | |
|--|---|
| Certificate of Professional Accounting – Business Subjects Proposed Program Title | Fall 2017 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 – Accounting 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 “Business Subjects” set forth by the California Board of Accountancy (CBA). Upon successful completion of this certificate along with the Certificate of Professional Accounting – Accounting 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 business & finance 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 & business concepts.
 - a. Students will demonstrate accounting & business concepts in the certificate classes through examination and practical exercises.
 - b. Students will prepare accounting & business reports based upon relevant accounting & business 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 – Accounting 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 – Accounting 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)

| 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 | | Steven 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 |
| L A 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 | 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@rscsd.edu).
 (See PCAH pp. 143 and 171)

| Courses | Course Number | Course Title | Units |
|---|---------------|---|-------|
| Required: | ACCT 204 | Managerial Cost Accounting | 3 |
| | OR | | |
| | ACCT 210 | Accounting Information Systems | 3 |
| | ECON 120 | Principles/Macro | 3 |
| | ECON 121 | Principles/Micro | 3 |
| | MATH 219 | Statistics and Probability | 4 |
| Electives – select a minimum of 11 Units: | | | |
| | ACCT 108 | Tax Practices and Procedures | 3 |
| | ACCT 113 | Intermediate Income Taxes - Corporations | 2 |
| | ACCT 104 | Intermediate Income Taxes – Partnerships and LLCs | 2 |
| | ACCT 124 | Computerized Income Tax Preparation | 1 |
| | BUS 100 | Fundamentals of Business | 3 |
| | BUS 120 | Principles of Management | 3 |
| | BUS 121 | Human Relations and Organizational Behavior | 3 |
| | BUS 130 | Personal Finance | 3 |
| | BUS 140 | Principles of Finance | 3 |
| | BUS 160 | Introduction to Stock & Bond Investments | 3 |
| | BUS 222 | Business Writing | 3 |
| | MKTG 113 | Principles of Marketing | 3 |
| | CMPR 163 | Microsoft Excel | 3 |
| | CMPR 167 | Microsoft Access | 3 |

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

None