

**October 22, 2021
Zoom Virtual Meeting Room
Meeting Convened at 10:10 a.m.
Meeting Adjourned at 12:05 p.m.
Facilitator: Doug Johnson**

<u>COMMITTEE MEMBERS</u>	<u>EX-OFFICIO</u>
<p>Valerie Barcarse, Indirect Tax Manager, Ernst & Young Poljona Basho, Accounting Supervisor, City of Costa Mesa Thomas Bennett, Baker Tilly, Partner, Nonprofit Services Cheryl Gantes, Controller, Regis Group Chase Keller, LLP, Grant Thornton Lily Pham, Senior Tax Analyst, Activision Blizzard John Yoder, President, Alternate Business Solutions</p>	<p>Elaine Devlin, K-14 Career Pathways Coordinator, Career Education, OCC Cyndee Ely, Faculty, OCC Kevin Erdkamp, Faculty, OCC Doug Johnson, Faculty, OCC Lisa Knuppel, Dean (Interim), Business & Computing Division, Dean, Career Education/Services, OCC Eli Marron, Faculty, OCC Arabian Morgan, Faculty, OCC Jeanne Neil, Faculty, OCC</p>

ADVISORY COMMITTEE MEETING SUMMARY

1. Welcome & Introductions

- Committee members introduced themselves and confirmed their respective titles and roles at their respective companies.
- Doug Johnson reviewed the role and responsibilities of advisory meetings as follows:
 - Review and access the structure, program-level outcomes and curriculum of the of the Accounting Program;
 - Ratify and recommend changes to program structure, PSLOs and curriculum so that the program and curriculum align to stated occupational outcomes and industry needs and requirements.

2. Industry Update & Employment Trends

- Emerging technologies and industry developments impacting instructional programs
 - New hires need excel skills to be succeed in certain entry level positions.
 - Excel and spreadsheets are never going to go away.
 - New hires are often lacking in excel skills.
 - New hires need to be able to manipulate excel spreadsheets and get data from them to do entry level positions.
 - Students that can manipulate excel spreadsheets can then manipulate data. This ability gives a student an advantage in the hiring process and at the job.
 - Important for new hires to have a knowledge and an understanding of accounting software
 - Looking for hires with the ability to take an existing report, export it out it to excel format, and massage and manipulate it into usable data.
 - New hires need an understanding of the business process and how the data goes from one table to another perhaps. An advanced excel course would help.

- New hires are missing accuracy skills (the ability to check their work) and the ability to listen and absorb. These skills can be enhanced by school methodologies.
- Professors at OCC are trying to incorporate excel into most OCC accounting courses. Jeanne Neil is doing pivot tables and delving into excel in her Data Analytics courses.
- Business writing is important in accounting jobs.
- Historically, students have always come in with core services of audit or tax which leads them to a pathway.
 - Industry now needs students in entry level positions with controlled focuses and not just the broad audit or tax core.
 - Opportunity for entry level jobs for students with an instructional background in risk advisory services (Internal Control Focus) and other specialties.
 - Students could get entry level jobs in risk advisory services concepts if internal control concepts and business process is covered at the college level.
 - OCC currently only covering internal control concepts in financial accounting
 - Could add in more internal control concepts such as analysis into the current OCC Accounting Program
- Case studies and interactive sessions with business forms help students prepare and think critically in a realistic manner as a new hire or new intern.
- Practicing research is a good thing for new hires to have experienced.
- A lot of companies are switching to Google products.
- **Industry** hiring practices and trends
 - Industry is looking for critical thinkers.
 - The area of risk advisory services is hiring.
 - A person can now branch off earlier in an accounting career if a person has an interest in branching off.
 - Community college students are looked at for many entry level positions and internships.
 - Certain positions (CPAs) require a four year degree.
 - There are pathways in the field that don't require a four year degree or CPA license.
 - No more rote jobs
 - Governmental positions available. Please promote governmental accounting in OCC courses.
 - Accounting firms need to raise awareness of recruiting events to community college students and four year college transfer students.
 - Industry is looking for new hires with a good understanding of the business and how it works.

3. Program Outcome Data

- **Review and ratification of Program Level Outcomes (PLOs)**
 The committee reviewed and ratified the following PLOs with the addition of words noted in red and the corrected PLO statements for the Financial Accounting Competency Certificate and the Individual Taxation Competency Certificate.
 - Accounting Data Analytics: Students will be able to demonstrate generally accepted accounting practices in the area of data analytics using various forms of technology.
 - Accounting:
 - Demonstrate various activities performed in the accounting function of industry, apply comprehensive accounting skills, utilize technical knowledge, and “utilize technology and” display ethical behaviors and practices.
 - Demonstrate technical knowledge of accounting related topics that provide major course transfer to a four-year institution.
 - Business Taxation Competency: Demonstrate generally accepted accounting practices in the area of business taxation using various forms of technology.

- Cost Accounting Competency: Demonstrate generally accepted accounting practices in the area of cost accounting using various forms of technology.
- Entry-Level Accounting:
 - Demonstrate knowledge of an accounting process by performing appropriate accounting functions manually or by utilizing G/L software.
 - Define and apply the different concepts of cost used to assist managers in making business decisions by performing profitability and cost analysis
- Financial Accounting Competency: Demonstrate generally accepted accounting practices in the area of financial accounting using various forms of technology.
- Governmental Accounting Competency: Students will be able to demonstrate generally accepted accounting practices in the area of governmental accounting using various forms of technology.
- Individual Taxation Competency: Demonstrate generally accepted accounting practices in the area of taxation of individuals using various forms of technology.
- Non-Profit Accounting Competency: Demonstrate generally accepted accounting practices in the area of non-profit accounting using various forms of technology.
- Payroll Accounting Competency: Demonstrate generally accepted accounting practices in the area of payroll accounting using various forms of technology.
- **Biennial Program Review (Attachment)**
 - The committee reviewed the occupation/job titles and codes and wage information.
 - The committee ratified to remove the following occupation/job titles from the occupation list on chart 1 of the Biennial Review (BR).
 - Industrial Production Managers
 - General and Operations Managers
 - Sales Manager
 - Research if the occupation listed on chart 1: Accountants and Auditors includes internal audit and compliance driven jobs. See if there is a separate occupation for internal processes to add to the chart 1.
 - All the wages in the median earning section meet the criteria of meeting the cost of living in Orange County (\$20.63). Many of the 25% percentile earnings meet the OC cost of living too.
 - Enrollment and Completer Status and Trends
 - Slight decrease (7%) in completions and degrees awarded in the program
 - Enrollment down statewide in the pandemic
 - The night program class enrollment has been trending down.
 - Going to make a change and have synchronous online courses at nighttime in the future.
 - The courses to get stackable certificates are at night.
 - All the Certificate of Achievements are financial aid approved. Six certificates were recently approved to be certificates of achievement. Since many students need the financial aid, the future listing of these programs may increase certificate completions in the future.
- **Licensure/certification exam pass rates: N/A**
- **Employment Outcome Data**
 - Institution Set Standard: The committee should review the standard to see if it wants to lower the standard with the new stackable certificates being in place and with the continuing pandemic. It was discussed in the last meeting to reduce the industry set standard to 60% post COVID.

Institution Set Standard (%)	Placement Rate (%)		
	2017	2018	2019
75%	77.14	74.48	75.93

- **Perkins Program Core Indicators** (Attachment)
 - The number of NRs on the data sheet indicate a little data collection issue internally.
 - Data that we do have shows the program is doing well serving underserved populations.

4. Review of Last Advisory Committee Recommendations and Progress Report

Last Meeting Date: November 1, 2019

The committee ratified the approval of the minutes from the last meeting.

- **New or Revision of Curriculum/Classes/Certificates**
 - New PSLO language rewritten to read as follows:
 - Demonstrate various activities performed in the accounting function of industry, apply comprehensive accounting skills, utilize technical knowledge, utilize technology and display ethical behaviors and practices.
 - Demonstrate technical knowledge of accounting related topics that provide major course transfer to a four-year institution.
 - Added the “honors” Financial Accounting and “honors” Managerial Accounting classes to all program certificates as an “or” option to the Financial Accounting and Managerial Accounting classes
 - Continuing to add the following classes to the list of electives in the Accounting Certificate of Achievement and Accounting Associate in Science Degree (It’s in-process)
 - Not for Profit Recordkeeping and Compliance (ACC 107)
 - Accounting with QuickBooks (ACC 112)
 - Accounting Ethics (ACC 118)
 - Governmental Accounting (ACC 215)
 - Data Analytics for Accounting (ACC 220)
 - Exhibit #1 - DONE – Certificates of Specialization allowed to become Certificates of Achievement (Bus Tax still in process)
 - Exhibit #2 DONE – Create / Refine new Certificates of Achievement
 - Exhibit #1 and Exhibit #2 – Courses noted in the certificates with an asterisk (*) must be taken at Orange Coast College to earn a Certificate of Achievement
 - Exhibit #1 and Exhibit #2 – Certificates presented may remain or become Certificates of Specialization if the Consortium does not approve the Certificate of Achievement status.
 - Affirmed all classes must be taken at Orange Coast College for Certificates of Specialization
- **New Equipment/Technology**
 - None noted.
- **Program Marketing/Recruitment Recommendations**
 - We should continue to host soft skill training sessions (resume writing, interviewing, elevator pitches) to bring the transfer students up to speed with skills necessary to be competitive in the recruiting process once they reach the 4-year school.
 - We had successful training session with OCC alumni students that had transferred to Cal State Fullerton, and we would like to continue these sessions.
- **Other recommendations for program improvement**
 - Hire one more full-time accounting instructor to replace recent retirements.
 - The committee members agreed to set the accounting standard at 60%. The percentage should be revisited after the new certificate programs (noted in Exhibits 1 and 2) are implemented.

5. Review of Existing Programs and New Program Proposals/Developments

- The Committee reaffirmed all existing certificate and degree programs.
- The committee recommends the following changes to existing curriculum and programs:
 - Rename ACCT 118 – Accounting Ethics to “Accounting Fraud and Ethics”. This is a 4-unit course to assist students in getting to the 10 required “Ethics Study” units.
 - Considering offering a more robust QuickBooks 1 & 2 for a certificate of achievement. Currently Accounting with QuickBooks is covered in one semester.
 - Accounting Pathway program with Cal State Fullerton
 - Students to go directly into the Cal State Fullerton’s accounting program with a direct agreement.
 - It would make the transition smoother for students.
 - Paperwork needs to be done to make this happen.
 - The following stackable (adding one more course gets another certificate on your transcript) Certificates of Achievements are now in place:
 - Entry Level Accounting
 - Payroll Accounting Competency
 - Individual Taxation Competency
 - Governmental Accounting Competency
 - Accounting Data-Analytics Competency
 - Non-Profit Accounting Competency
 - The following stackable certificates that were approved at the last meeting, but will not be put into place (difficult to tie specific jobs to these certificates) are:
 - Accounting Fundamentals
 - Accounting Foundations
 - The QuickBooks Accounting Certificate has not been put in place either, but discussion to ensue today to offer a more robust QuickBooks 1 & 2 for a certificate of achievement.
- Full Time Faculty Hiring
 - OCC is out to hire 10 new faculty. We are asking to hire to fill a spot left by a recent retirement. Additional hiring opportunities in the near future are not likely due to funding cuts.
- Program Marketing
 - Events with alumni
 - Recently held an event with 3 OCC alumni who had transferred to CSUF and now working at Big 4 and National firms.
- Equipment/Facilities - None

6. Work-Based Learning Opportunities

- Overview of existing work-based learning elements of program and gaps or needs
- Advisor recommendations and referrals for new internships or apprenticeship opportunities
 - Baker Tilly offers internships and considers community college students
 - Looking for students that have a pathway for getting a four year degree
 - Also have positions for students not pursuing a four year degree or becoming a CPA
 - Companies can use this advisory meeting forum to hire employees.
 - The Regis Group is looking for a payroll specialist.
 - Cheryl Gates at the Regis Group will be sending her open positions to Jeanne Neil.

7. Summary of Recommendations

- New or Revision of Curriculum/Classes or Program Structure
 - The committee reviewed and reaffirmed all existing certificate and degree programs.
 - The committee recommended the hiring of a new full-time position to replace recent retirees.
 - Finish making the approved minor word change to the PLO for the Accounting Certificate and reflect that change in CurricUNET.

- The committee approved offering a more robust QuickBooks 1 & 2 for a certificate of achievement.
 - Currently Accounting with QuickBooks is covered in one semester.
 - Add an additional advanced QuickBooks course to have QuickBooks 1 & 2.
- The committee approved the pathway for students to go directly into the Cal State Fullerton's accounting program with a direct agreement.
 - It would make the transition smoother for students.
 - Paperwork needs to be done to make this happen.
- The committee approved the renaming of ACCT 118: Accounting Ethics, to "Accounting Fraud and Ethics". This is a 4-unit course to assist students in getting to the 10 required "Ethics Study" units.
- Reflect on the community industry recommendations made today and the need to update curriculum in OCC courses such as but not limited to:
 - Bringing in real life forms and documents
 - Business writing
 - More excel!
 - Advanced excel concepts
 - More internal control concepts (risk advisory skills)
- New Equipment/Technology
 - None needed at the time.
- Other recommendations for program improvement
 - Have an Accounting Society or an Accounting Club at OCC.
 - Successful at OCC in the past
 - Difficult to do anything related to that in COVID
 - Do mock interviews with students in the program. Maybe start a mock interview program.
 - Continue to do Meet the Firm types of events:
 - Do other types of marketing events
 - The CE department can help out with arranging marketing events.
 - The percentage for the Institution Set Standard rate for the Employment Outcome Data should be revisited after the new certificate programs are implemented.

8. Closing Remarks: Thanks to committee members.