

**SAN DIEGO MESA COLLEGE
SCHOOL OF BUSINESS AND TECHNOLOGY
ACCOUNTING ADVISORY SUB-COMMITTEE MEETING
TUESDAY, MAY 22, 2018,
LEARNING RESOURCE CENTER - ROOM LRC**

MINUTES

MEMBERS PRESENT:

Megan Archer
Jeanne Carroll
Madolyn Mohr
Brad Silva
Jim O'Leary

STAFF PRESENT:

Howard Eskew
Lauren Wade

ABSENT:

Danene Brown
Elizabeth Herrera
Joy Thornton
Kristin Donahue

1. **Call to order:** The meeting was called to order at 4:03p.m. Lauren Wade welcomed and thanked everyone for attending. Committee members made brief introductions.
2. **AGENDA ITEMS**
 - Reporting Items
None
3. **Minutes:** March 2017 minutes approved
4. **New Business**

Introduce the Accounting Program (Certificates, Degrees, and Courses)
L. Wade introduced the Certificate of Performance in Governmental/Nonprofit Accounting, Certificate of Achievement, and Associates of Science in Accounting to the committee. L. Wade discussed the 2 certificates offered and that the students who typically complete these certificates and/or courses offered are professionals with degrees in disciplines other than accounting who are looking to sit for the Certified Public Accounting (CPA) Exam. The committee discussed the courses included in the Certificates and Degrees. Members asked about the ACCT 150 course and what was taught in the course. L. Wade reported that Quickbooks is the system currently taught in this course. B. Silva reported that most Nonprofits that he audited used Quickbooks and felt this was appropriate for the Certificate of Performance. For the Certificate of Performance in Governmental/Nonprofit Accounting the committee members with experience in this field felt that the certificate provided the necessary skillset for roles in Nonprofit and/or Governmental accounting. The committee stated that they would encourage students to take both of the 2 optional courses (Microsoft Office (CBTE 180) and

Computer Accounting Applications (ACCT150)). The committee stated that the current course offerings at the Certificate and Associates Degree level meet the demands of the industry.

New Tax and accounting regulations/pronouncements

L. Wade requested that committee members offer their insights as to the importance of faculty staying up-to-date on changes in the accounting field related to regulations and accounting treatment. J. O'Leary recommends that faculty members attend continuing professional education conferences and courses regularly. M. Archer noted that faculty would benefit from attending local, regional, and/or national conferences for educators and/or accounting professionals to remain current on changes in accounting pronouncements. J. Carroll and M. Mohr agreed that attending Continuing Professional Education courses are extremely important for faculty members to remain current in the field. M. Archer mentioned that faculty could also benefit from attending local roundtables to hear how local businesses are dealing with changes in accounting. M. Archer and B. Silva specifically noted the change to Revenue Recognition (ASC 606) being a significant change that faculty should be aware of. L. Wade discussed that her students have been taught the new Revenue Recognition principles in her Financial Accounting courses since Spring 2017 and the department has requested funds for continuing education related to these changes via a Perkins Grant. The committee members unanimously agreed faculty participating in these conferences and continuing education was extremely important for our students.

Skills needed for students without a bachelor's degree (certificate/associate holders)

L. Wade asked the committee what skills were necessary for certificate and associate level students to have when entering the workforce in accounting. The committee unanimously agreed that students need to have at least an intermediate level understanding of Microsoft Excel. The committee reiterated this need several times throughout the meeting. Excel is the most frequently used program in accounting roles at various levels and at both small privately held businesses and large publicly traded companies. B. Silva and M. Archer discussed that some companies are now testing potential employees in Excel to determine whether they have the necessary skills for the role they are applying for. J. Carroll discussed utilizing Excel extensively in her business. Committee members discussed that students are expected to have these skills when they are hired. L. Wade asked the board as to the importance of understanding Quickbooks, which is taught in ACCT150 currently. B. Silva noted that many non-profits use Quickbooks, so having an understanding of Quickbooks is important for students that want to work for a non-profit. M. Archer, B. Silva, and M. Mohr discussed that familiarity with any accounting system, such as Quickbooks, Peachtree or Great Plains is important for students at the A.A. and certificate levels. B. Silva and other members felt that Quickbooks could be self-taught and if students were given

the choice between understanding Quickbooks or Excel, students should focus on improving their Excel skills. With regards to ACCT150, the committee believes that Quickbooks should continue to be taught, but incorporating Excel into this course would be useful.

Software

L. Wade asked the committee if there is any software that the committee would recommend students having access to, such as FASB Codification. The committee members stated that access to the FASB Codification would be useful to students to help develop their research skills. They felt that having basic research skills would be helpful, but not required. Computer skills, such as Excel and other Microsoft Office programs, are necessary. FASB Codification access would be helpful for students studying for the CPA exam. M. Archer and B. Silva noted that students will be trained in specific research and software utilized by their employers, so it is not a skill that needs to be taught at the academic level.

Guided Pathways/Work-Based Learning

L. Wade discussed that the accounting program is working on developing sequencing of courses to provide advice to students as to how to best complete certificate and degree requirements. L. Wade noted that sequencing is being developed for both certificates and degrees offered by the accounting program and it will be similar to the PACE sequencing developed by the Business Program. H. Eskew briefly discussed the PACE sequencing. The committee members liked the flexibility of the PACE program by allowing students to take more courses in a shorter period of time by offering 8-week, online, and hybrid courses in addition to face-to-face 16 week courses. The committee asked about the rigor of online courses versus face-to-face. L. Wade and H. Eskew noted how we maintain the rigor of the courses and the types of students who typically take online courses. The board felt that online courses offered flexibility for students who work full-time and liked that we added the Distance Education designation to all of our courses.

L. Wade discussed the two types of students that we see in our accounting courses, those that are planning to transfer and those that are not planning to transfer. L. Wade informed the board that students interested in majoring in accounting who plan to transfer are advised to be Business Administration or Management majors at Mesa and designate Accounting upon transferring as some courses required by the accounting associates degree do not transfer. Students that are not transferring pursue certificates or degrees in accounting. L. Wade stated that the majority of the students in ACCT116A and ACCT116B are business management or administration majors who plan on transferring. The majority of students in the other accounting courses are pursuing the educational requirements required by the State of California to qualify to sit for the CPA exam. These students are seeking to complete the

educational requirements as quickly as possible and often take all accounting courses offered, but do not always petition to receive a certificate in accounting or associates. L. Wade discussed that providing sequencing options and providing alternative options, such as 8 or 10 week courses, online/hybrid, can help students achieve their educational requirements quicker. The committee stated that the faster students can qualify to sit for the exam, the better. The committee was encouraged by offering flexibility in course offerings in future semesters. M. Archer noted that online courses and hybrid courses allow professionals to gain further education on their “off” hours to pursue more advanced positions. All committee members think that offering 4 week, 6 week, 8 week, and other shorter semester options, as well as night courses, are perfect for professionals seeking continuing education. J. Carroll noted that students seeking to sit for the CPA Exam should be encouraged to take all accounting courses offered, not just those required for the certificate of achievement. J. Carroll noted that students should elect to take all optional courses, not just one as required by the certificate as they will need this knowledge to pass the Exam.

L. Wade and H. Eskew discussed the Work Experience course (ACCT270), job shadowing, and Financial Literacy series and other ways that the accounting program has incorporated work-based learning into the courses. The committee was encouraged by the real-life experiences and further encouraged the department to have more exposure to businesses. Committee members would be interested in participating as guest speakers, meet the industry, and panel discussions in the future.

5. Old Business

None

6. OTHER BUSINESS

M. Mohr inquired as to whether students are reading Annual Reports (Form 10-K's for Publicly Traded companies) in our courses. Both H. Eskew and L. Wade discussed the ways that faculty in our department utilize Annual Reports. L. Wade discussed the Financial Statement project that Financial Accounting students prepare in face-to-face courses. L. Wade also discussed utilizing analysis of publicly traded company's annual reports in discussion boards in her online courses. H. Eskew and L. Wade discussed ratio analysis in both Financial Accounting and Managerial Accounting courses and application of to publicly traded company's Form 10-K's. The committee commended the department for incorporating this into the courses. M. Archer noted that students should read the Form 10-K of companies that they are interviewing with and derive informed questions from the Form 10-K to ask in both informational and hiring interviews. The committee unanimously agrees that this is a valuable skill that students at all levels (certificate, associates, and bachelors) should have.

H. Eskew discussed the interest of committee members in participating in a “Majors Days” as part of Guided Pathways. Members were very interested in

speaking with students regarding career paths and skills necessary. H. Eskew and L. Wade reiterated the importance of students hearing from industry. M. Archer, B. Silva, and J. Carroll were interested in participating. Committee members were also interested in participating in career fairs and guest speaking roles. H. Eskew asked if M. Archer and B. Silva would be interested in guest speaking in managerial accounting courses, both stated that they would be.

The Committee Members were impressed that so many Mesa students are planning on sitting for the CPA Exam. They unanimously agreed that the courses to fulfill the educational requirements established by the State of California for eligibility to become a CPA are very important to continue offering. Committee members believe that these courses (to fulfill the CPA Exam requirements for accounting) should be offered with student flexibility in mind. Members feel that online, night courses, and condensed semesters are excellent ways to offer flexibility to these students.

H. Eskew asked the committee members whether there is a need for a combined financial accounting and managerial accounting course specifically tailored for entrepreneurial students as there is not enough room in the certificate for two separate courses. H. Eskew reiterated that these are small business owners who are relatively new business owners and they would have bookkeepers and tax accountants preparing their financials and tax filings. J. Carroll, M. Archer, and B. Silva all agreed that a “forward-looking” focus, forecasting, cash flow budgeting, and basic accrual accounting understanding were important for entrepreneurial students. The committee members unanimously agreed that a course tailored for entrepreneurial students would be helpful to obtain financing in the future.

7. Next Meeting:

L. Wade thanked the committee for their attendance and participation on the advisory board. L. Wade stated the next meeting would be held during the Spring 2019 semester.

8. Adjournment: A motion was made at 5:03p.m. to adjourn the meeting—L. Wade, Moved—M. Archer; seconded—M. Mohr; unanimously approved.

Respectfully submitted,

Lauren B. Wade, CPA
Chair