Two-Year Review Vocational Training Programs
Name of Program: Accounting
Division Chair: Stanley Sandell    Academic Year: 2008-2009

Program Specific – Desired Student Outputs (Ed Code 78016 (a)(1) Meets a documented labor market demand.

What do the data indicate about the desired student outputs at the program level?

The Accounting vocational program has not changed purpose in the last two years. It continues to prepare students for entry level positions in a wide variety of accounting and accounting related positions such as bookkeeping, accounts receivable, accounts payable and payroll. The program also plays an important role in the business degrees and some of the accounting courses are a requisite to transfer to four-year institution programs.

I. External Scan-General

I.a. Demographic Trends Numbers-Service Area is projected to grow by 4%, which is slower than the State’s projected growth of 7% by 2017.

I.b. Demographics- Aging Population in the College’s Service Area
I.b.1). The number of High School Seniors in our Service Area will peak in 2010 and then decline.
I.b.2). Our service area population is aging, while our students are not.
I.c. Demographic: Percentage of Hispanics/Latinos and Asians will increase while the percentage of whites and African-Americans will decrease.
I.d. Economic Trend—

I.d.1). For LAHC, Rising Unemployment is associated with Rising Enrollment. High Demand for Class will continue through at least Spring 2010—perhaps Fall 2010.

I.d.2). Education remains the “best defense” against unemployment

I.e. Technology Change—Incoming students will be much more comfortable in the “virtual world” than previous generations.
I.e.1). Today’s students are very technology-savvy, feel strongly about the positive value of technology and rely upon technology as an essential and preferred component of every aspect of their lives.

I.e.2). Students are not just using technology differently today but are approaching their lives and their daily activities differently because of the technology.

I.e.3). As students get older, their use of technology becomes more sophisticated, but, comparatively, the younger students are on a fast track to becoming greater technology users and advocates.

I.e.4). The access point for technology use, particularly for older students, is home-focused, not school focused.

I.e.5). Technology Trend

- Online class and degrees are the fastest growing part of higher education.
- Our Students see online programs as a viable choice in continuing their education.
- There will increase pressure to move from “online classes” to a “virtual campus”.

Source: April 2009, External Scan
Region Information

Long Term Occupational Employment Projections show a steady increase in job demand for accounting related positions through 2016.

2006-2016 Occupational Employment Projections
Los Angeles-Long Beach-Glendale Metropolitan Division
(Los Angeles County)

<table>
<thead>
<tr>
<th>Occupational Title</th>
<th>Annual Average Employment</th>
<th>Employment Change</th>
<th>Average Annual Job Openings</th>
<th>Wages and Training</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bill and Account Collectors</td>
<td>14,060</td>
<td>15,680</td>
<td>1,620</td>
<td>11.5</td>
</tr>
<tr>
<td>Billing and Posting Clerks and Machine Operators</td>
<td>19,520</td>
<td>19,820</td>
<td>300</td>
<td>1.5</td>
</tr>
<tr>
<td>Bookkeeping, Accounting, and Auditing Clerks</td>
<td>62,010</td>
<td>68,190</td>
<td>6,180</td>
<td>10.0</td>
</tr>
<tr>
<td>Gaming Cage Workers</td>
<td>150</td>
<td>140</td>
<td>-10</td>
<td>-6.7</td>
</tr>
<tr>
<td>Payroll and Timekeeping Clerks</td>
<td>5,710</td>
<td>5,680</td>
<td>-30</td>
<td>-0.5</td>
</tr>
</tbody>
</table>

Source: EDD(Employment Development Department)-Labor Market Info
II. Internal SCAN (Source: 2008 LAHC Fact Book)

II.a. Within Class Retention-Performance

<table>
<thead>
<tr>
<th>Department</th>
<th>Fall 2003</th>
<th>Fall 2004</th>
<th>Fall 2005</th>
<th>Fall 2006</th>
<th>Fall 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>63.60%</td>
<td>74.50%</td>
<td>75.20%</td>
<td>79.20%</td>
<td>69.10%</td>
</tr>
</tbody>
</table>

Class retention has enjoyed a steady growth over the years 2003-2007 with the exception of 2007.

II.b. Within Class Successful Completion Rates-Performance

<table>
<thead>
<tr>
<th>Department</th>
<th>Fall 2003</th>
<th>Fall 2004</th>
<th>Fall 2005</th>
<th>Fall 2006</th>
<th>Fall 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>43.40%</td>
<td>55.90%</td>
<td>48.00%</td>
<td>64.90%</td>
<td>52.80%</td>
</tr>
</tbody>
</table>

Class successful completion rates have also experienced a steady yearly increase except in 2005 and 2007.


<table>
<thead>
<tr>
<th>Department</th>
<th>Fall 2003</th>
<th>Fall 2004</th>
<th>Fall 2005</th>
<th>Fall 2006</th>
<th>Fall 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>66</td>
<td>37.6</td>
<td>34.2</td>
<td>24.9</td>
<td>21.1</td>
</tr>
</tbody>
</table>

The Average class size has experienced a gradual decline over the past few years.

II.d. Fall 2007 Detail (Source: BW i22report)-Efficiency

<table>
<thead>
<tr>
<th>Discipline</th>
<th>Reg FTES</th>
<th>Hrly FTES</th>
<th>Total FTES</th>
<th>Total FTES</th>
<th>Total WSCH</th>
<th>FTES / FTEF</th>
<th>WSCH / FTEF</th>
<th>Average Class Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG</td>
<td>1.33</td>
<td>1.60</td>
<td>2.93</td>
<td>30.97</td>
<td>929</td>
<td>10.6</td>
<td>317.0</td>
<td>21.1</td>
</tr>
<tr>
<td>Business Division Total</td>
<td>5.44</td>
<td>11.15</td>
<td>16.66</td>
<td>173.99</td>
<td>5220</td>
<td>10.4</td>
<td>313.4</td>
<td>20.9</td>
</tr>
</tbody>
</table>

II.e. There were 9 degrees, 10 career certificates and 2 skills certificates awarded in accounting from 2006 through 2007. The numbers reflect an increase over the last few years. These numbers may increase even more with the new Business AA degree in place, which will allow for more a targeted degree for transfer. During the past several years, the program did not have any full-time faculty members. At present, there is one full-time faculty member which will allow for some focused effort in improving the program. The rest of the faculty members are on a part-time basis. Beginning 2009, we expect to relocate to the new facilities which should have a positive impact on the program as students will not experience the inconveniences we have in the current building such as the lack of air conditioning.
III. Data from advisory committee regarding appropriateness of current outcomes and needs for entry and upgrade level training.

Harbor College Business Division, Accounting Program
Accounting Advisory Committee minutes
April 29, 2009

Attendees: Maria Novack, CPA (President of Aguiar Novack & Associates, CPA)
James Kline, E. A (Smith & Kline Business Services)
Rey Salazar, MBA (Controller for Kindred Healthcare)

Location of Meeting: Office of Aguiar Novack & Associates
Time: 2pm

Fredrick Ho welcomed the committee members and thanked them for their participation on this newly established committee. Attendees were provided a brief description of the accounting courses and programs offered at Harbor College.

Issue/Comment raised: Why does Harbor College offer only the first half of the intermediate accounting class? This doesn’t cover all the relevant area needed to be covered at this level. Fredrick Ho pointed out to the committee that in the past, there has been poor demand for Intermediate Accounting I which didn’t lead to a need to consider the need for Intermediate Accounting II. This may change as we try the online class format for Intermediate Accounting I beginning this Fall 09.

Committee was briefed on the SLOs for Accounting 1 and 22. In addition, the results of the SLOs testing done during the Fall 08 session were reviewed. The committee was satisfied with the results achieved and looked forward to the next meeting to review the results of the SLOs tested for the remainder of the accounting courses.

Next meeting is scheduled Dec 2009, exact date and time will still need to be determined.

IV. Data from Employers

LAHC doesn’t track employers that hire current and former students. However, one employer was surveyed to get at least a feel for what their views on our students were:

Employer Name: Nara Bank

Question 1: Were you satisfied hiring a LAHC accounting student?

The employer felt very happy with the performance of the LAHC accounting student.

Question 2: What would you suggest to our programs in order to continuously improve it?
Employer felt that LAHC should make sure to look for ways for students to apply what they have learned in the classroom to the real world by assisting in helping students in search for part time jobs and internship.

V. Survey of Student
No data was available through LAHC to gather the names of students who graduated or are working after completing accounting courses. However 3 students who have gone through accounting courses and were working were interested to offer relevant feedback.

Question 1: Did you feel that LAHC’s accounting courses provided you with a solid foundation to work in accounting duties?

In all cases the respondents indicated that LAHC’s accounting classes did give them a good solid foundation, but yet, the real world was quite difficult than the classroom/textbook

Question 2: How would you like to see the accounting courses/programs at LAHC Improved?

Respondents indicated that they wanted:
   a) The availability of tutors to help answer questions.
   b) For LAHC to help in setting up some form of internship for them to have some experience shown in their resumes.

VI. Review and comments from a local South Bay Workforce Investment Board (N.B—Required by LACCD Board regulation).

Evidence of Students’ Attainment of Intended Learning Outcomes (Ed Code 78016(a)(3)—Is of demonstrated effectiveness as measured by the employment and completion success of its students.

How and why is the program/discipline effective? Analyze student performance indicators and patterns of student success in the course and/or the program. Provide evidence regarding progress toward and achievement of desired student outputs. Where appropriate, please indicate “not applicable.” Select those performance indicators applicable to the program.

VI.a. Success and retention rates.

   VI.a.1). What is the overall trend in success and retention in your program (have they increased/decreased)? Cite evidence from assessment of student learning outcomes.

   Internal scans for this program indicate an overall class retention and completion rate of 64.8% for 2006, and 52.8% for 2007.
VI.a.2). How do these rates compare to the college and/or comparable programs?

At this point in time, information is insufficient to compare this program to other college comparable programs.

VI.a.3). Analyze course specific trends in success and retention

No data is available on a per course basis.

VI.a.4). Are there any courses where the trend over the past two years deviates from the program trend? What explains any observed differences?

No data is available on a per course basis.

VI.a.5). Do some courses tend to have higher or lower success and retention rates than other courses?

No data is available on a per course basis.

VI.b. Degrees and certificates

VI.b.1). Describe the types of awards (degrees/certificates) available through your program.

Accounting Program under Business Division, presently the programs consist of a Certificate of Achievement and Occupational Degree in Accounting & Business related. We have Accounting Skills Certificate (Major Code: 050201) and Taxation Skills Certificate (Major Code: 050202).

Accounting Clerk and Skill Certificates Program
2006-2008

<table>
<thead>
<tr>
<th>College Name</th>
<th>Local Title</th>
<th>Cert Units</th>
<th>Degree Units</th>
<th>Degree Type</th>
<th>Unique Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Los Angeles Harbor College</td>
<td>Accounting Clerk</td>
<td>30</td>
<td>63</td>
<td>A</td>
<td>050201</td>
</tr>
</tbody>
</table>

This Program provides the student with minimum skills training necessary for entry-level positions.

The Accounting Clerk Certificate Program provides the student with a strong technical foundation for entry-level accounting positions in business and other organizations such as government agencies, education and industry.
VI.b.2). What is the general trend in program awards over the past 3 to 5 years and how does this compare to the college as a whole?

### Degree and Certificates Awarded 1997/98-2006-07 for Accounting Program

<table>
<thead>
<tr>
<th>Description</th>
<th>2002/03</th>
<th>2003/04</th>
<th>2004/05</th>
<th>2005/06</th>
<th>2006/07</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Degrees Awards</strong></td>
<td>5</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td><strong>Total Award</strong></td>
<td>19</td>
<td>15</td>
<td>23</td>
<td>20</td>
<td>32</td>
</tr>
<tr>
<td><strong>Career Certificates</strong></td>
<td>2</td>
<td>5</td>
<td>6</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td><strong>Total Career Certificates</strong></td>
<td>18</td>
<td>21</td>
<td>4</td>
<td>26</td>
<td>37</td>
</tr>
<tr>
<td><strong>Skill Certificates</strong></td>
<td></td>
<td></td>
<td></td>
<td>2</td>
<td></td>
</tr>
<tr>
<td><strong>Total Skill Certificates</strong></td>
<td>7</td>
<td>3</td>
<td>0</td>
<td>33</td>
<td>38</td>
</tr>
</tbody>
</table>

There were 9 degrees, 10 career certificates and 2 skills certificates awarded in accounting from 2006 through 2007. The numbers reflect an increase over the last few years. These numbers may increase even more with the new Business AA degree in place, which will allow for more a targeted degree for transfer.

VI.c. Certification Exam Results

VI.c.1). Is there a governing board that provides certification exams for students in your program?
No, students that come out of the programs do not have a certification exam. Exams are available after further studies at a four year institution.

VI.c.2). What was the most recent pass rate and how does this compare to pass rate over the past 3-5 years? What factors affecting pass rates are relevant for program planning?
N/A

VI.d. Job Placement Rates

VI.d.1). Do you track job placement of students in your program or use external data (VTEA)?
The college doesn’t have sufficient data to draw conclusive comparisons.

VI.d.2). How do you rates compare to external criteria or standards?
Presently the college doesn’t have sufficient data to draw conclusive comparisons.

Duplication—(Ed Cold 78016(a)(2)) Does this program represent unnecessary duplication of other manpower training programs in the area? Please describe any relevant differences between your program and the college and/or other programs.

Several colleges in the area including El Camino and Long Beach City College offer similar programs. However, these programs are not in direct competition considering present & future job demands in this industry. We will increase offering of online classes to meet the economic & demographic requirements. The rising unemployment is expected lead to a potential increase in enrollment.

**Projections of Employment by Occupation,**

2006 - 2016

<table>
<thead>
<tr>
<th>SOC Code</th>
<th>Occupation Title (Linked to &quot;Occupation Profile&quot;)</th>
<th>2006 Employment</th>
<th>Annual Job Open</th>
</tr>
</thead>
<tbody>
<tr>
<td>132011</td>
<td>Accountants and Auditors</td>
<td>49,420</td>
<td>1,468</td>
</tr>
<tr>
<td>132031</td>
<td>Budget Analysts</td>
<td>3,650</td>
<td>98</td>
</tr>
<tr>
<td>251011</td>
<td>Business Teachers, Postsecondary</td>
<td>1,210</td>
<td>53</td>
</tr>
<tr>
<td>132041</td>
<td>Credit Analysts</td>
<td>2,480</td>
<td>95</td>
</tr>
<tr>
<td>132061</td>
<td>Financial Examiners</td>
<td>750</td>
<td>20</td>
</tr>
<tr>
<td>132081</td>
<td>Tax Examiners, Collectors, and Revenue Agents</td>
<td>1,400</td>
<td>51</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>58,910</strong></td>
<td><strong>1,785</strong></td>
</tr>
</tbody>
</table>

(1) Total Job Openings are the sum of new jobs from growth plus net replacements. Annual job openings are total job openings divided by the number of years in the projection period.

(2) This occupation has been suppressed due to confidentiality.

Table Generated on 5/8/2009

Source: Employment Development Department