

EL CAMINO COLLEGE

Career & Technical Education (CTE)– Program Review Supplemental Questions

Submitted by the
Business Division's
Accounting Department
-September 2014-

1. *How strong is the occupational demand for the program?*

From the California's Employment Development Departments, there is a consistent growth (projected between 2010 through 2020) in accounting related occupations. The projected growth is as follows: credit analysts (31.7%), loan officers (30.7%), personal financial analysts (29.9%), financial analysts (24.3%), credit counselors (21.4%), and accountants and auditors (15.8%). Each field requires an understanding in accounting and each field is projected to have a double digit increase in employment opportunity from 2010 through 2020.

2. *How has the demand changed in the past five years and what is the outlook for the next five years?*

Occupations in accounting contracted during the recession (consistent with business occupations in general), but began picking up in 2010 with continued growth expected through 2020 (see above).

3. *What is the district's need for the program?*

Projections of Employment by Occupation, 2010 - 2020

Occupations Matched to Top Code(s):

050200 *Accounting*

Geography: Los Angeles County

Counties: Los Angeles County

Annual Job Openings by Occupation			
SOC Code	Occupation Title (Link to Occupation Profile)	2010 Employment	Annual Job Openings ¹
132011	Accountants and Auditors	37,830	1,523
	Bookkeeping, Accounting, and Auditing		
433031	Clerks	56,400	1,448
434011	Brokerage Clerks	930	26
132031	Budget Analysts	3,300	106
251011	Business Teachers, Postsecondary	2,030	63
132041	Credit Analysts	1,560	76
433051	Payroll and Timekeeping Clerks	5,080	181
439111	Statistical Assistants	300	10
	Tax Examiners, Collectors, and Revenue		
132081	Agents	1,630	48
132082	Tax Preparers	2,130	76
	Total	111,190	3,557

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¹Total 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.

²This occupation has been suppressed due to confidentiality.

The above report is for Los Angeles county only. It is supplied by the state of California's Employment Development Department. Above research shows that in 2010, there was a 3.2% expansion in the field. Therefore the need for the accounting program is strong with over 3,500 job openings forecasted within the field through 2020.

4. *What is the state's need for the program?*

Projections of Employment by Occupation, 2012 - 2022

Occupations Matched to Top Code(s):

050200 *Accounting*

Geography: California

Counties: All California Counties

Annual Job Openings by Occupation			
SOC Code	Occupation Title (Link to Occupation Profile)	2012 Employment	Annual Job Openings ¹
132011	Accountants and Auditors	151,900	7,060
	Bookkeeping, Accounting, and Auditing		
433031	Clerks	182,400	4,310
434011	Brokerage Clerks	3,700	100
132031	Budget Analysts	8,900	440
251011	Business Teachers, Postsecondary	6,900	200
132041	Credit Analysts	6,600	300
132061	Financial Examiners	4,300	150
433051	Payroll and Timekeeping Clerks	22,400	870
439111	Statistical Assistants	1,100	50
	Tax Examiners, Collectors, and Revenue		
132081	Agents	9,200	320
132082	Tax Preparers	10,200	300
	Total	407,600	14,100

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¹Total 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.

²This occupation has been suppressed due to confidentiality.

The above report is for California state only. It is supplied by the state of California's Employment Development Department. Above research shows that in 2012, there was a 3.5% expansion in the field providing stronger

demand then in the Los Angeles county. Therefore the need for the accounting program is higher with over 14,000 job openings forecasted within the field through 2020.

Occupations in accounting contracted during the recession (consistent with business occupations in general), but began picking up in 2010 with continued growth expected through 2020 (see above).

5. *How does the program address needs that are not met by similar programs in the region?*

El Camino College is located within a major metropolitan area within Los Angeles County. The Accounting Department at El Camino College offers a wide range of accounting classes aimed at transferring to a four-year college or university or for career advancement. The College offers both an associate degree program and a certificate program.

The tables below (source; <http://nces.ed.gov/collegenavigator/>) show all degrees offered by community colleges located within ten miles of El Camino College. The following can be noted from data the below:

- El Camino College offers both a certificate program (<1 year) and an associate degree program in Accounting.
- Los Angeles Southwest College, located approximately five miles away from El Camino College, does not offer any Accounting degrees and/ or certificates.
- Los Angeles Harbor College, located approximately eight miles away from El Camino College, offers both a certificate program (1to<2 year) and an associate degree in Accounting.
- West Los Angeles College, located approximately nine miles away from El Camino College, offers both a certificate program (1to<2 year) and an associate degree in Accounting.
- As expected, every comparable institution in our immediate area also offers many of the same programs/courses. At the same time, El Camino College offers courses/ programs that differ from neighboring colleges. For example, El Camino College offers accounting classes such as Intermediate Accounting or Cost Accounting that is not offered at many of the surrounding institutions (source; www.elcamino.edu, www.lasc.edu, www.lahc.edu, www.wlac.edu). Each of the community colleges listed draws its students based mainly on geographic distance from the students home or work location.

El Camino College 2012-13

▼ PROGRAM	<1 YEAR CERTIFICATE	1 TO <2 YEAR CERTIFICATE	ASSOCIATE	2 TO <4 YEAR CERTIFICATE
Agriculture, Agriculture Operations, and Related Sciences				
Applied Horticulture/Horticulture Operations, General	3	-	-	-
Category total	3	-	-	-
Architecture and Related Services				
Architectural Technology/Technician	0	10	13	-
Category total	0	10	13	-
Area, Ethnic, Cultural, Gender and Group Studies				
Ethnic Studies	-	-	1	-
Category total	-	-	1	-
Biological And Biomedical Sciences				
Biology/Biological Sciences, General	-	-	18	-
Category total	-	-	18	-
Business, Management, Marketing, and Related Support Services				
Accounting Technology/Technician and Bookkeeping	10	-	14	-
Administrative Assistant and Secretarial Science, General	1	0	1	-

LA Southwest College: None offered

LA Harbor College:

▼ PROGRAM	<1 YEAR CERTIFICATE	1 TO <2 YEAR CERTIFICATE	ASSOCIATE
Architecture and Related Services			
Architectural Technology/Technician	-	-	3
Category total	-	-	3
Business, Management, Marketing, and Related Support Services			
Accounting Technology/Technician and Bookkeeping	-	2	3
Administrative Assistant and Secretarial Science, General	-	2	3
Business/Commerce, General	-	2	19
Category total	-	6	25

West LA College:

▼ PROGRAM	<1 YEAR CERTIFICATE	1 TO <2 YEAR CERTIFICATE	ASSOCIATE
Biological And Biomedical Sciences			
Biology/Biological Sciences, General	-	-	2
Category total	-	-	2
Business, Management, Marketing, and Related Support Services			
Accounting Technology/Technician and Bookkeeping	-	3	9
Business Administration and Management, General	-	-	38
Business/Commerce, General	0	-	2
Hospitality Administration/Management, General	0 ^d	1 ^d	1 ^d
Real Estate	7	-	4
Small Business Administration/Management	-	0 ^d	0 ^d
Tourism and Travel Services Marketing Operations	11	1	0
Category total	18^d	5^d	54^d

6. *Are the students satisfied with their preparation for employment?*

According to El Camino College's Career & Technical Education (CTE) Employment Outcomes Survey 2013, 58% of former students were "very satisfied" with the education and training they received at El Camino College, and 33% were "satisfied" for an overall satisfaction rate of 91%. Please note that the student's responses relate to all CTE programs. As of the submittal date of this report, individual program level data was not available. *See below for excerpt taken directly from the Survey.*

(Technical Education Employment Outcome Survey 2013)

Background

Skills-building students from El Camino College were surveyed if they met one of the following criteria in 2010-2011, and did not enroll in 2011-2012: earned a certificate of 6 or more units, earned a vocational degree, or earned 9+ CTE units. The survey was administered in early 2013 first by e-mail, then by US mail, then by telephone. The survey addressed student perceptions of their CTE program, employment outcomes, and how their coursework and training relate to their current career.

The sample consisted of 1,838 unduplicated students, 117 of whom responded by e-mail (6%), 135 by US mail (7%) and 183 by telephone (10%) for a total response rate of 24%.

Results

58% of former students were “very satisfied” with the education and training they received at El Camino College, and 33% were “satisfied” for an overall satisfaction rate of 91%.

Summary and Conclusions

The results of the survey showed that completing CTE studies and training – whether or not a credential is earned, whether or not a student transfers – is related to positive employment outcomes. The preponderance of respondents are employed, are working in the same field as their studies or training, and are working full time. Respondents overall posted a 26% increase in their hourly wage after completing their studies at El Camino College and the vast majority were satisfied with the education and training they received.

7. *Are the employers in the field satisfied with the level of preparation of our graduates?*

Currently, no data regarding employer satisfaction is available from any department at El Camino College, or the California Community Colleges Chancellor’s office.

8. *What are the completion, success, and employment rates for the students?*

The data reveal that accounting success rates have been below the division rates in some classes and above division rates in other classes. This could be due in part to the academic nature of accounting - a body of knowledge that is grounded on theory, concepts, and a set of evolving principles. The typical student is sometimes unprepared to acquire new theoretical and conceptual knowledge because of its abstract nature and the analytical reasoning required. As a result, the success rate in accounting classes in the past has been traditionally lower than division rates. Thus, the department believes that the conceptual nature of the subject as well as the academic rigor it requires results in the success rates noted. Without a more invasive analysis of the data, these success and retention rates can only be thought of as “normal” random fluctuations. However, because the department rates are below the division rates, the department faculty recommends that more accounting tutors be made available and funded to help the many students with diverse needs as they study this subject. There are no data on the employment rates for the students.

Success and Retention Rates for Accounting Classes						
Class	Semester	Spring 2012	Fall 2012	Spring 2013	Fall 2013	Spring 2014
Division	Success Rate	65.7%	68.5%	66.8%	64.6%	67.8%
	Retention Rate	79.4%	81.7%	80.0%	80.6%	82.5%
BUS 1A	Success Rate	56.7%	60.8%	55.5%	62.0%	59.7%
	Retention Rate	73.1%	74.4%	71.6%	77.0%	73.8%
BUS 1B	Success Rate	71.8%	73.0%	74.3%	64.8%	78.9%
	Retention Rate	82.5%	82.4%	85.0%	77.6%	89.6%
BUS 2A	Success Rate	*	56.9%	*	73.6%	*
	Retention Rate	*	72.5%	*	81.1%	*
BUS 2B	Success Rate	62.5%	*	82.4%	*	79.1%
	Retention Rate	90.6%	*	97.1%	*	90.7%
BUS 3	Success Rate	*	62.5%	63.0%	60.9%	77.8%
	Retention Rate	*	68.8%	77.8%	82.6%	88.9%
BUS 4	Success Rate	*	*	83.0%	*	81.6%
	Retention Rate	*	*	89.4%	*	94.7%
BUS 5A	Success Rate	*	71.1%	*	60.0%	*
	Retention Rate	*	82.2%	*	77.5%	*
* class not offered						
Source: Institutional Research						

9. *What is the role of the advisory committee and what impact does it have on the program?*

The advisory committee is being formed as of this writing. It will consist of three members from academia and industry, who have recently been offered the opportunity to serve on this board. Those members are:

1. Dr. Kathryn Hansen, Chair, Department of Accounting, CSULA. (confirmed)
2. Dr. Edward Monsour, Professor of Accounting/Taxation, CSULA. (confirmed)
3. Mr. Hao Nguyen, CPA, a principal at RKE, LLP, an accounting firm. (confirmed)

The advisory committee will meet once per semester to discuss current trends in accounting and ways to ensure that faculty and course outlines are up to date.

10. *If there is a licensure exam for students to work in their field of study, please list the exam and the pass rate. If there are multiple licensure exams in the program, include them all.*

Accounting professionals have a series of professional exams and licenses available to them. The most popular is the CPA (Certified Public Accountant). Others include the CMA (Certified Management Accountant), CIA (Certified Internal Auditor), CFE (Certified Fraud Examiner), and CISA (Certified Information Systems Analyst).

Since the CPA exam is by far the most popular of the licensing exams for accounting graduates, we will focus on those pass rates. The follow table presents national pass rates for all four sections of the CPA exam for the last four years. According to staff at the California Board of Accountancy, California pass rates are not tracked. In order to obtain that information, we would have to pay \$250 to the National Association of State Boards of Accountancy (NASBA). I don't think such information would add any more utility than the data below.

UNIFORM CPA EXAMINATION PASSING RATES: 2011 - 2013				
Exam Section	Annual Cumulative Pass Rates			
	2011	2012	2013	2014 **
AUD (Auditing)	45.62%	46.89%	45.87%	48.25%
BEC (Business Environment and Concepts)	47.13%	52.83%	55.83%	55.94%
FAR (Financial Accounting and Reporting)	45.57%	47.97%	48.32%	46.01%
REG (Regulation)	44.22%	48.15%	48.48%	50.54%

** First two quarters only

Source: <http://www.aicpa.org/BecomeACPA/CPAExam/PsychometricsandScoring/PassingRates/Pages/default.aspx>