CALIFORNIA COMMUNITY COLLEGES
AND
LOS ANGELES
COMMUNITY COLLEGE DISTRICT

#88-0020
The purpose of the IBM PS/2-based Accounting System at the college is to promote instructional excellence and efficiency in addressing three needs --- the accounting training needs of a student body diverse in ethnic composition and educational background, the need to match industrial standards in computerized accounting, and the need to prepare for the inevitable technological changes in computerized accounting in future years.

Five phases compose this project --- the physical implementation of the computerized accounting learning center, the implementation of accounting computer software that matches industrial standards, the impact in student learning behavior, a revision of software based upon recommendations from advisory committees, a 100% networking of the computers.
Accounting Computer Laboratory

The purpose of the IBM PS/2-based Accounting Instruction System at Los Angeles City College is to promote instructional excellence and efficiency in two ways, namely:

1. raising the level of the accounting instructional program to meet industrial standards, and
2. preparing students to meet industrial standards regarding equipment usage in the accounting area and computer accounting software.

This project will specifically address the following needs:

1. The accounting training needs of a student body diverse in ethnic composition and educational background.
2. The need to match industrial standards in computerized accounting.
3. The need to prepare for the inevitable technological changes in computerized accounting in future years.

The project will be accomplished in five phases, namely:

1. The physical implementation of the computerized accounting learning center.
2. The implementation of accounting computer software that matches industrial standards.
3. The impact in student learning behavior.
4. A revision of software, based on future recommendations of advisory committees comprised of academically and industrially oriented members.
5. A 100% networking of the computers to be accomplished independently of the other four phases regarding both implementation and funding.

An important feature of the project will be the adaptability of the learning center to technological changes, both in data processing in general, and to accounting software, specifically. This versatility will insure the excellence of the learning center for years to come.

A specially created internal committee will be created to monitor and audit all project procedures and the project implementation. This committee will combine with the accounting discipline advisory committee to continuously evaluate the accounting learning center after its implementation. This combined committee will suggest revisions to maintain the center's level of excellence in a climate of ubiquitous technological change.
Accounting Computer Laboratory

1. Specific Educational Program Being Addressed

[NO "PROGRAM" ACCOMPANIES THIS DOCUMENT.]
2. Specific Problems Being Addressed

Project Purpose

The purpose of the IBM PS/2-based Accounting Instruction System at Los Angeles City College is to promote instructional excellence and efficiency in two ways, namely:

1. raising the level of the accounting instructional program to meet industrial standards, and
2. preparing students to meet industrial standards regarding equipment usage in the accounting area and computer accounting software.

To achieve this purpose, the proposed learning center will provide technologically advanced computer-based accounting educational support at Los Angeles City College. It will be sufficiently diverse to meet the needs of educationally disadvantaged students, students for whom English is a second language and students who are high academic achievers.

NEEDS

This project will specifically address the following students needs.

1. The accounting training needs of a student body diverse in ethicality and background.

Accounting is an important subject, gaining in popularity continuously. To teach this subject to a diverse student body, the most up-to-date educational methods must be used to produce students who are prepared according to the dictates of the accounting industry.

Los Angeles City College is one of nine colleges within the Los Angeles Community College District. It is a fully accredited, two-year, public, inner-city college with an enrollment of 14,000 students annually. The ethnic composition of the student body is 22% white, 29% black, 22% Hispanic, 22% Asian and 5% other. Minority enrollment at Los Angeles City College is 78%.

It is known that students learn in different ways, hearing, seeing, copying examples, practicing, etc. Yet, the accounting program at Los Angeles City College relies entirely on the traditional methods of lecture and practice to teach the full curriculum, including mechanized accounting. Completely absent from this program is the use of data processing equipment, an industrial standard and well-established teaching tool.
(2) The need to match industrial standards in computerized accounting.

Accounting is becoming increasingly synonymous with computerized accounting as time passes. It is absolutely necessary to train students in the methods of computerized accounting that is used by industry.

Accounting is a discipline totally based on standards. The phrase "generally accepted accounting procedures" is attached to most audit reports. The use of computers in performing accounting procedures and specific types of software (e.g. general ledger and spreadsheets) are rapidly becoming accepted accounting procedures. Any program of quality will thoroughly teach their use. The advisory committee has virtually demanded the use of computers in the Accounting program.

(3) The need to prepare for the inevitable technological changes in computerized accounting in future years.

Keeping pace with the industrial technological changes in computerized accounting is no mean feat. The rapidity of these changes has been well chronicled.

However, it is known that the largest changes are in the computer software area. Software is changed when (1) the users want or need a change, and (2) when hardware is developed that allows changes.

Since computerized accounting software is not new to the industry, the software manufacturers have been well-informed of user needs. However, not all the changes that were requested have been completed due to the inadequacy of generally available computer hardware.

Currently, the availability of the IBM PS/2 represents a significant change in the type of hardware available to the general public. It is a certainty that software will be released in the near future that will use the capabilities of this machine.

By incorporating the PS/2 machine into the accounting learning center, the center will be assured of not becoming obsolete before it is even opened! As the industrial world obtains new and improved software that utilized the PS/2's capabilities, the Los Angeles City College could adapt it also. Remaining more than 12-24 months ahead of technological change is difficult. By implementing the PS/2 machine into the learning center at this time, that is, before the rush of software development for this machine, the accounting learning center will be current with hardware at an industrial level for three to four years at a minimum.
This is a position that is very difficult to obtain for any academic institution. The use of the IBM PS/2 will insure the program the ability to utilize current software for several years.
3. Population To Be Served

LOCATION OF THE PROJECT

The project will be conducted for the Accounting discipline in the Department of Business Administration at Los Angeles City College. The Department of Business Administration includes the following disciplines: Accounting, Business, Computer Science/Information Technology, Finance, International Business, Management, Marketing, Real Estate and Supervision. The total enrollment for this department usually exceeds 10,000 students (duplicated head counts) per year. There are 18 full-time faculty members and more than 120 part-time faculty members.

The Accounting discipline has four full-time faculty members and more than 30 part-time faculty members. This discipline instructs more than 3,500 (duplicated head count) students per year. In addition, the are industrial liaison programs set up by the discipline that are taught at large Los Angeles corporations, such as Pacific Bell, First Interstate Bank, etc.

Some students in the accounting discipline are transfer students. However, most of them are vocational students or professionals from private industry or public institutions who are seeking to upgrade their skills.

More than twenty different types of classes which include, but are not limited to Introductory, Intermediate and Advanced Accounting, Cost Accounting, Auditing, Tax Accounting, Payroll Accounting, Managerial Accounting and Automated Accounting are offered by the accounting discipline each semester. Currently all of the classes are being taught using paper and pencil methods exclusively.
4. Objectives

[NO “OBJECTIVES” ACCOMPANIES THIS DOCUMENT.]
## DURATION OF THE PROJECT

<table>
<thead>
<tr>
<th>Phase</th>
<th>Description</th>
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<tr>
<td><strong>Phase 1</strong></td>
<td>Physical implementation of the computerized accounting center. This phase of the project will begin on July 1, 1988 and will be completed in eight (8) weeks.</td>
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<td><strong>Phase 2</strong></td>
<td>Implementation of accounting computer software. The software will be installed during phase 1. It will be implemented with the Fall 1988 semester. Members of the advisory committee have recommended the software. Faculty members will be preparing for the new software during July and August of 1988.</td>
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<td><strong>Phase 3</strong></td>
<td>Impact on student learning behavior. During the 1988 - 1989 academic year, faculty members involved in teaching courses using the new laboratory and software will carefully monitor student learning progress and compare it to prior semesters when the laboratory was not present. Comparisons will be made both in subject matter covered and in performance. During the next meeting of the advisory committee, a thorough evaluation of the impact of the new laboratory will be made. Comparisons to industrial needs and industrial training programs will be made.</td>
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<td><strong>Phase 4</strong></td>
<td>Revision of software. A revision of software, based on future recommendations of the advisory committees comprised of both academically and industrially oriented members will be made. Annually, commencing with the 1988 - 89 academic year, the advisory committee will determine the changes in industrial standards regarding accounting software in the past year. If changes should become necessary to maintain the relevancy of the program, this committee will make recommendations.</td>
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<td><strong>Phase 5</strong></td>
<td>100% networking of the computers. This phase of the project will not be funded from the grants and loans requested in the proposal. It will be funded independently and will be functionally independent of the procedures described herein. A $30,000 commitment from industry has been received for this phase of the project. During this phase, which will begin in July of 1989, all computers in the laboratory will be networked. Networking will allow a much greater</td>
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efficiency in instruction and an increased volume of instruction. The instructor will have the ability to view each students' work from a central terminal. Notes from the instructor may be transmitted to each work station quickly and efficiently.

When this last phase is completed, a unique and wonderful situation will be exist at Los Angeles City College. The accounting instruction will take place in one of the most up-to-date facilities in Southern California--academically or industrially!

PROJECT DIRECTOR

The project will be conducted by Mohamad B. Pashazadeh, Associate Professor of Business and Computer Science/Information Technology and the chair of the Business Administration Department. Mr. Pashazadeh has spend many years working industrially in the data processing industry and has specialized in scientific programming and telecommunications networks.
6. Expected Outcomes

[NO “OUTCOMES” ACCOMPANIES THIS DOCUMENT.]
7. Evaluation Plan

[NO “EVALUATION” ACCOMPANIES THIS DOCUMENT.]
8. Dissemination Plan

[NO “DISSEMINATION” ACCOMPANIES THIS DOCUMENT.]
9. Budget Narrative

[NO “BUDGET NARRATIVE” ACCOMPANIES THIS DOCUMENT.]