## ACCOUNTING ASSOCIATE AND ACCOUNTING CERTIFICATE ADVISORY COMMITTEE MEETING MINUTES September 21<sup>st</sup> -Noon

Members present: Kim Clark, Debra Nunez, John Odle, Shanda Windham

Members absent: Steve Welsch

Amarillo College members present: Bob Sloger, David Hernandez, Steve

Beckham, Mike Glasscock

Mike Glasscock opened the meeting by welcoming and thanking the members for their support of Amarillo College He added that he had provided Steve Welsch with the agenda and handouts that were going to be discussed at the meeting.

Mr. Glasscock stated that the purpose of the meeting was to analyze the state of the Accounting Associate Degree and the Accounting Certificate programs at Amarillo College. Mr. Glasscock provided various handouts with data about the programs and specific courses. He discussed the differences between transfer programs and terminal degrees.

The advanced accounting courses tend to have very low enrollments. Over the last 6 years they have had the following average enrollment per semester:

ACNT 1329: Tax Accounting - 7 students

ACNT 2303: Intermediate Accounting – 8 students

ACNT 1311: Computerized Accounting – 9 students

ACNT 2309: Cost Accounting – 9 students

The advanced accounting classes are taught every other semester.

The committee discussed that at present time there were 103 total majors in the programs, but during the Fall '06 semester only 23 of the 103 students are taking classes. Of the 103 majors, only 12 students have completed 25 hours or more and are currently enrolled during the fall semester. **The committee also discussed the data that had been from the majors** 

The Accounting Program staff recently conducted a phone survey of the graduates from the last 5 years. They were able to contact 20 of the 25 graduates. The committee discussed the results of the survey.

Several of the respondents of the survey said that once they found employment, their employer preferred that they continue their education. Upon transferring to a university they were reminded that many of the hours in the Accounting Associate degree will not transfer for a BBA in Accounting.

After discussing the handouts and the success of the previous graduates, it was determine that most of the graduates would have been better served with majoring in Business Administration which is the transfer degree that leads to a BBA in Accounting.

After a detailed discussion about the low enrollments in the advanced accounting classes and the information from the graduate phone survey, it was determined by the committee that most of the students in Accounting Associate degree program would be better served majoring in the Business Administration which is the transfer degree for accounting majors. Even if the student does not transfer, he is just as likely to find employment with the Business Administration associate degree as they were with the Accounting Associate degree.

Mike Glasscock made a motion to deactivate the Accounting Associate Degree and the Accounting Certificate. Kim Clark wanted to know what happens to the students in the program at this time. It was discussed that all of the majors would be notified that the accounting program (AAS and certificate) was being deactivated and that they would have three years to complete the program.

Mr. Glasscock mentioned that he had discussed this issue with Steve Welsch and Mr. Welsch was in agreement to deactivate the program. A vote was taken and all members present voted to deactivate the program and recommend Business Administration students interested in accounting. It was noted that ACCT 2301: Accounting Principles I and ACTC 2302: Accounting Principles II will not be deleted. These two courses are transfer courses that are the required for all Business majors.