SABBATICAL LEAVE REPORT

PROJECT:

STUDY OF MT. SAN ANTONIO COMMUNITY COLLEGE VOCATIONAL ACCOUNTING PROGRAM

SUBMITTED BY:

Professor, Richard McGowan, CPA Accounting and Management Department

Fall 2004

MT. SAN ANTONIO COLLEGE

Salary and Leaves Committee

APPLICATION FOR SABBATICAL LEAVE

Name of Applicant RICHARD /	DEGOWAN
Address 2435 DIAMOND DR	CHINO HILLS
Employed at Mt. San Antonio College begin	
Dates of last sabbatical leave:	10 A
From	To
Department Accounting/MGMT.	ToA Division
Length of sabbatical leave requested:	Purpose of sabbatical leave:
One semester Fall Spring	Study Project _/
Two Semesters	Travel Combination (specify)
<u>NOTE</u> : Sabbatical periods are limited to con	tractual dates of the academic year.
Effective dates for proposed sabbatical leav	e:
From <u>TANDARY</u> 2004 and (if taken over a two	To JUNE ZOUY
From	То

Attach a comprehensive, written statement of the proposed sabbatical activity(ies) including a description of the nature of the activity(ies), a timeline of the activity(ies), an itinerary, if applicable, the proposed research design and method(s) of investigation, if applicable.

Attach a statement of the anticipated value and benefit of the proposed sabbatical activity(ies) to the applicant, his/her department or service area, and the College.

<u>Any change or modification</u> of the proposed sabbatical activity(ies) as evaluated and approved by the Salary and Leaves Committee must be submitted to the Committee for reconsideration.

11/20/02

Signature of Applicant

Date

APPLICATION FOR SABBATICAL LEAVE Page 2

Applicant's Name

THE ACKNOWLEDGMENT SIGNATURES REFLECT AWARENESS OF THE SABBATICAL PLAN FOR THE PURPOSE OF PERSONNEL REPLACEMENT. COMMENTS REQUESTED ALLOW FOR RECOMMENDATIONS PERTAINING TO THE VALUE OF THE SABBATICAL LEAVE PLAN TO THE COLLEGE.

ILHARD MCGOWAN

APPLICANTS MUST OBTAIN THE SIGNATURES OF ACKNOWLEDGMENT <u>PRIOR</u> TO SUBMITTING APPLICATION TO THE SALARY AND LEAVES COMMITTEE.

ACKNOWLEDGMENT BY THE DEPARTMENT/DIVISION Signature of Department Chairperson Date Comments: Date 11/21/ Signature of Division Dean Comments: Very Timele cress 1 epartment, Bus ACKNOWLEDGMENT BY THE OFFICE OF STUDENT LEARNING

NOTE: REQUESTED TO DEANS ARE SUBMIT Α STATEMENT OF RECOMMENDATION REGARDING THE VALUE OF THE SABBATICAL PLAN TO COLLEGE, DIVISION/DEPARTMENT, AND INDIVIDUAL, THE IN CONSULTATION WITH THE APPROPRIATE DEPARTMENT CHAIRPERSON.

FINAL ACTION BY THE SALARY AND LEAVES COMMITTEE:

Recommend approval to the Board of Trustees
Not recommend approval to the Board of Trustees

Signature - Chairperson, Salary and Leaves Comm.

Date

Signature - Authorized Agent of the Board

Date

SABBATICAL PROPOSAL FOR SPRING 2004

SUBMITTED BY

Professor, Richard McGowan Accounting and Management Department

PURPOSE:

The purpose of this project will be to perform an in depth review and analysis of the credit vocational accounting curriculum offered by the Mt. San Antonio College Accounting and Management Department. Areas of improvement identified in the review would be included in this project in the form of recommended certificate, degree and other curriculum changes.

NATURE OF ACTIVITIES:

The activities I will engage in during my sabbatical can be broken down into the following categories:

- Catalog review of other area Community College Accounting programs
- Department Chair interviews at selected area community colleges
- Periodical research in Accounting education and Accounting trade journals
- Interviews with Accounting Department advisory committee members and consultation with Mt. SAC's job placement center

CATALOG REVIEW

I will review catalogs of between 10 to 15 area community colleges, looking at their vocational accounting programs. My purpose will be to identify programs that offer uniquely different programs compared to ours. I would then contact their department chairs as described below.

I am limiting my catalog review to Southern California community colleges since I am focusing on the vocational side of our accounting program. Southern California represents a unique job market compared to other parts of the state. In addition, I am concerned about identifying program changes that will meet the needs of area employers as well as our students looking for work in the surrounding job market.

DEPARTMENT CHAIR INTERVIEWS

Based on the above catalog reviews I will contact the accounting department chairs at three to five selected community colleges. I will interview them regarding student demand, certificate and degree completions and other factors relating to the success of their programs. In this process, I will try to identify successful vocational accounting programs at other community colleges that could serve as models for our department.

Attached to the end of this proposal I have included a sample of the interview questions I intend to ask the selected department chairs. I intend on revising and adding to these questions after I meet and consult with members of the Mt. SAC job placement center.

PERIODICAL RESEARCH

I will conduct a review of recent articles in the major accounting profession, business and education journals. I will search for information relating to recent changes in the

accounting profession, looking for trends in job skill requirements for bookkeepers and other accounting staff. I am also interested in articles relating to accounting education. In particular, I hope to identify any developing trends or changes in how accounting is taught.

Journals that I plan to review will include the following titles:

- California CPA
- Accounting Today
- Journal of Accountancy
- Journal of Accounting Education
- Business week
- Forbes
- The Wallstreet Journal
- Accountancy Online
- Management Accounting

ADVISORY COMMITTEE INTERVIEWS

Our accounting advisory committee members live in our surrounding communities and all work in the accounting profession. Several are CPA's with their own practices, while others are controllers or accountants at the corporate level. I will meet with 4 to 5 of these professionals to discuss our vocational program and course offerings. I will also solicit their opinions regarding current accounting skill requirements for entry-level accountants.

Mt. SAC's job placement center works with many area employers and has valuable insight into what job skills and education they are looking for. I will meet with representatives from this program to discuss recent employment related trends in accounting.

BENEFIT OF THE PROJECT:

The Accounting and Management Department combines two distinct business disciplines, Management and Accounting. Within the Accounting segment of the department, both transfer and vocational courses are taught. My sabbatical project will focus on the vocational portion of the accounting curriculum.

Number of offerings and content of our transfer courses are essentially dictated by the articulation agreements in place with the CSU and UC systems. There is little room for growth or change in the number or type of transfer courses we teach. These courses are considered to be the core of our Accounting program and as such, make up the teaching loads of our full-time accounting instructors. The vocational side of our program is taught exclusively by part-time instructors.

Our vocational program is not constrained by articulation agreements. The number and variety of vocational courses we can offer is only limited by student demand. This is the area in our department with the greatest opportunity for growth and innovation. However,

at the same time it has received the least amount of attention by the department. As a result, our vocational program has declined in size over the last several years.

The nature of the accounting profession has changed dramatically during the last decade. The computer has redefined the role of the accountant at all levels of the organization. At the same time, accounting education has also gone through significant changes that have . been incorporated into our transfer level classes.

My project will provide the necessary study and review needed to determine what changes should be made to our vocational program. I hope to identify relevant accounting trends and recommend changes in our curriculum that will better meet the needs of our vocational students and increase demand for our course offerings. My department and the College will benefit from the updating of its vocational accounting curriculum, which should result in greater certificate and AS degree completion rates.

As a member of the Accounting Department, I will benefit from the potential improvements this project will bring to our vocational curriculum. Personally, this project will help me re-connect with my department as I transition from my lengthy involvement in faculty leadership back to focusing on the classroom and teaching.

TIMELINE:

Weeks 1&2	Catalog review, Department Chair selection
Weeks 3-6	Select Advisory committee members, conduct interviews, and job placement center interview
Weeks 7-8	Periodical reviews and write up summary of reviews
Weeks 9-12	Department Chair interviews and write up summary of interviews
Weeks 13-18	Analysis of information, develop curriculum recommendations, and finalize project report

Department Chair Interview Questions:

The following is a sample of the questions I will ask during my interviews with the Accounting Department Chairs of selected area community colleges:

- What recent changes have you made to your vocational accounting program?
- What precipitated your making these changes?
- Have you received any direction from your advisory committee regarding needed changes to you accounting curriculum?
- Do you track certificate completion rates for your program? If so, what are the recent trends?
- Do you have any outreach programs to area employers for placement of your vocational accounting students? If yes, please describe
- Do you have a work-studies program for vocational accounting students? Describe.
- How successful is your vocational accounting program? Are classes offered on a regular basis? Are enrollments increasing/decreasing?
- In your catalog, I noted the following classes, which appear to be unique to your program. What is the purpose of offering these classes? What need do they meet? Have they been successful?
- Are you satisfied with your current vocational program? Do you have any changes planned?

STATEMENT OF PURPOSE

The purpose of this project will be to perform a review and analysis of the credit vocational accounting curriculum offered by Mt. San Antonio College in comparison to:

- Other Southern California Community College accounting programs
- Recommendations made by the Mt. SAC Accounting Department Advisory Committee
- Local accounting and bookkeeping job placement requirements
- Literature relevant to vocational accounting education

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CATALOG REVIEW

When I began my Sabbatical project, I selected twelve southern California Community Colleges for a catalog review. I selected these particular colleges because they are located in the same geographic area as the Mt. San Antonio College District. Southern California represents a unique job market and my main concern is in identifying program changes that will meet the needs of area employers as well as our students looking to enter this job market. The Colleges selected are as follows:

- Cerritos
- Chaffey
- Citrus
- Fullerton
- Glendale
- Long Beach
- San Jacinto
- Orange Coast
- Pasadena
- Rancho Santiago
- Rio Hondo
- Riverside

My catalog review entailed obtaining the college catalog for each of the above Community Colleges. I then reviewed each College's Accounting program looking to see what vocational degrees or certificates they offered. On page 4, I have summarized my findings and highlighted any differences between Mt. SAC and the selected Colleges.

At Mt. SAC, we offer an AS degree in Accounting, which is not unusual (See pages 5 to 7.) Riverside and San Jacinto Colleges do not offer an AS in Accounting; instead, they offer an AS degree in Business Administration with an emphasis in accounting. In the California State University system, accounting majors receive a bachelor's degree in Business Administration with a major in Accounting. Mt. SAC's business division faculty is currently discussing moving to the AS in Business Administration.

In addition to the AS in Accounting, Mt. SAC offers six different accounting certificates (See pages 5 to 7.) The unit requirements for the certificates range from 10 to 30 units. The other Colleges offer as few as one to as many as five accounting certificates. A Certificate in Accounting appears to be the most popular certificate offered. Mt. SAC and eleven of the other colleges offer this certificate.

Mt. SAC is unique in that it is the only college that offers a Managerial Accounting certificate. Only one other College offers a Financial Planning Certificate similar to the one offered by Mt. SAC. Other community Colleges offer certificates not offered by Mt. SAC. In particular, four of the other Colleges offer an Income Tax Preparer certificate. Mt. SAC offers one class in income taxes but no certificates. Two of the Colleges offer

an Advanced Accounting Certificate, which is not offered by Mt. SAC. Again, see page 4 for the chart listing the certificates offered by Mt. SAC and the other twelve community Colleges.

Because of this review, I selected four of the Community Colleges for a follow-up Department Chair interview. The colleges selected are as follows:

- Chaffey
- Citrus
- Fullerton
- Rancho Santiago

Chaffey, Citrus, and Rancho Santiago were selected because they each offer multiple certificates and had between two to three certificates that are not offered by Mt. SAC. Fullerton was chosen because it only offers one certificate. This stood out as being unique and I wanted to understand why their Accounting Department decided to take this limited approach.

Degree/Certificate	Mt. SAC	Cerritos	Chaffey	Citrus	Fullerton	Glendale	L. Beach	San Jac.	O. Coast	Pasadena	Rancho S.	Rio Hondo	Riverside
AS/acct.	36 units	35 units	24 units	18	35 units	36 units	29 units		29 units	18	27 units	26 units	
AS/Bus. Admin.								18 units					24 units
Acct. cert.	30	35	24+12	18	37		29*	9	29*	41	18	26	32
Bookkeeping	10						29				13		
Acct. computerized	10+8	22	26			16					15		
Finan. Planning	21										17		
Acct. Managerial	19												
Payroll	10+5		10	18									
Advanced account.		35+10		18+18									
Advanced comput.		22+9											
A/R, A/P clerk				18									
Income tax preparer			10+4	22		16		16					
Govt. & Non- profit			14										
Entry level acct.									11				
Acct. Clerk							1			18			
Acct/Bkeeping Ast.										31			
Comp. Act/ Quick Bk											16		
Comp. Act/ Mas 90											21		
Comp. Act/ ACCPAC											21		

Summary of Area Community College Degree and Certificate Offerings

Notes:

Items shaded in gray represent certificates not offered at Mt. SAC

* AS dgree is equal to a certificate in accounting plus General Ed. Requirements

Mt. San Antonio College Accounting Degree and Certificates

In the following section, the degrees and certificates offered by the Accounting Department at Mt. SAC. are listed. The Accounting Department currently offers an Associate in Science Degree and the following vocational certificates:

- Accounting
- Accounting-Managerial
- Financial Planning
- Bookkeeping
- Payroll
- Computerized Accounting

Associate in Science Degree – Accounting

Business Division Accounting and Management Department

(909) 594-5611 Ext. 4600 Bldg. 17-15

Students preparing to become professional accountants (bachelor degree or higher) should follow the Business Administration course for a four-year college or university. The following is a semi-professional training for those who seek employment in bookkeeping or accounting positions at the end of two years.

Requirements for Major:

BUSA 7	Principles of Accounting - Financial	5	CSU, UC	
BUSA 8	Principles of Accounting - Managerial	5	CSU, UC	
BUSA 21	Cost Accounting	4		
BUSA 52	Intermediate Accounting	3		
BUSA 53	Ten-Key Calculations, or	2		
BUSA 81	Work Experience in Accounting	1		
BUSA 58	Federal Income Tax Law	3		
BUSA 70	Payroll and Tax Accounting	3		
BUSA 75	Using Microcomputers in Financial Accounting, or	1		
BUSA 81	Work Experience in Accounting	1	3	
BUSA 76	Using Microcomputers in Managerial Accounting, or	1		
BUSA 81	Work Experience in Accounting	1		
BUSM 20	Principles of Business	3	· CSU, UC	
BUSO 25	Business Communications	3	CSU	
COMP 16	Microcomputer Applications	<u>3.5</u>	CSU	

Total Units

35.5-36.5

Accounting Certificates - Professional

Accounting

The Accounting Certificate incorporates various accounting courses that prepare the student for entrylevel positions and/or professional advancement in a wide variety of accounting jobs. These jobs include general accounting, cost accounting, payroll, inventory management, asset management, credit & collections, financial analysis, etc.

Required Courses:

Required Courses.				
BUSA 7	Principles in Accounting - Financial	5	··· USC, UC	
BUSA 8	Principles in Accounting - Managerial	5	USC, UC	
BUSA 21	Cost Accounting	4		
BUSA 52	Intermediate Accounting	3		
BUSA 58	Federal Income Tax Law	3		
BUSA 70	Payroll and Tax Accounting	3		
BUSA 75	Using Microcomputers in Financial Accounting, or	1		
BUSA 81	Work Experience in Accounting	1		
BUSA 76	Using Microcomputers in Managerial Accounting, or	1		
BUSA 81	Work Experience in Accounting	1		
BUSM 20	Principles of Business	3	USC, UC	
BUSO 25	Business Communications	3	USC	
	Total Units	31*		

Only 2 more classes (BUSA 53 and COMP 16) are needed to complete the Associate in Science Degree - Accounting

Accounting - Managerial

The Managerial Accounting Certificate provides basic accounting skills and knowledge concentrating in the area of managerial accounting. This prepares students for entry-level positions within the managerial accounting segment. Common duties performed include cost analysis, budgets, variance analysis, expense reporting, account analysis and preparation of various internal reports for management decision making. Required Courses:

7	Principles of Accounting - Financial	5	USC, UC
8	Principles of Accounting - Managerial	5	USC, UC
21	Cost Accounting	4	
75	Using Microcomputers in Financial Accounting, or	I	
81	Work Experience in Accounting	1	
76	Using Microcomputers in Managerial Accounting, or	1	
81	Work Experience in Accounting	1	
25	Business Communications	3	USC
	Total Units	19	
	8 21 75 81 76 81	8 Principles of Accounting - Managerial 21 Cost Accounting 75 Using Microcomputers in Financial Accounting, or 81 Work Experience in Accounting 76 Using Microcomputers in Managerial Accounting, or 81 Work Experience in Accounting 81 Work Experience in Accounting 82 Business Communications	8Principles of Accounting - Managerial521Cost Accounting475Using Microcomputers in Financial Accounting, or181Work Experience in Accounting176Using Microcomputers in Managerial Accounting, or181Work Experience in Accounting181Work Experience in Accounting125Business Communications3

Accounting - Financial Planning

Dequired Com

The Financial Planning Certificate provides the student with basic accounting skills combined with specialized training in financial planning. Students completing this certificate can assist companies within the areas of budgeting, tax and financial planning.

Requirea Courses:			
BUSA 7	Principles of Accounting-Financial	5	USC, UC
BUSA 8	Principles of Accounting-Managerial	5	USC, UC
BUSA 58	Federal Income Tax Law	3	
BUSA 71	Financial Planning	3	
BUSA 75	Using Microcomputers in Financial Accounting, or	1	
BUSA 81	Work Experience in Accounting	1	
BUSA 76	Using Microcomputers in Managerial Accounting, or	1	
BUSA 81	Work Experience in Accounting	1	
BUSO 25	Business Communications	3	USC
	Total Units	21	

Accounting Certificates - Clerical

Accounting - Bookkeeping

The Bookkeeping Certificate provides the student with the basic skills and knowledge for entry-level positions within the accounting field. Common duties performed in this field are posting transactions to journals/ledgers, accounts receivable, accounts payable, inventory tracking/reporting, bank reconciliation, expense reporting and account analysis.

Required Courses:

Comp Plus

BUSA 7	Principles of Accounting - Financial, or	5	CSU, UC
BUSA 7		5	
BUSA 5		2	
BUSA 8	Work Experience in Accounting	1	
BUSO 5	Business English, or	3	
BUSA 25		3	
	Total Un	its 9-10	

* BUSA 7 can be substituted for BUSA 72 for those students pursuing a higher level certificate/degree or plan on taking a course for which BUSA 7 is a prerequisite.

Accounting – Payroll

The Payroll Certificate prepares the student for entry-level positions within the payroll segment of accounting. Common duties performed include payroll tax reporting, maintenance of payroll accounting systems and posting payroll transactions to journals/ledgers.

ole	tion of A	ccoun	ting - Bookkeeping Certificate	9-10
	BUSA	70	Payroll and Tax Accounting	3
	BUSA	75	Using Microcomputers in Financial Accounting, or	1
	BUSA	81	Work Experience in Accounting	1
	BUSA	76	Using Microcomputers in Managerial Accounting, or	1
	BUSA	81	Work Experience in Accounting	1
			Total Units	14-15

Accounting - Computerized

The Computerized Accounting Certificate provides the student with basic accounting skills and knowledge together with additional training in computer applications common to the accounting industry. This certificate prepares the student for an entry-level position in computerized accounting. Common duties performed in this field are utilization of accounting software programs for posting transactions to journals/ledgers, accounts receivable, accounts payable, inventory tracking/reporting, bank reconciliation, expense reporting and account analysis.

Comple	etion of Accounti	ing - Bookkeeping Certificate	9-10	
Plus	COMP 16	Microcomputer Applications	3.5	CSU, UC
	BUSA 75	Using Microcomputers in Financial Accounting, or	1	
	BUSA 81	Work Experience in Accounting	1 -	
	BUSA 76	Using Microcomputers in Managerial Accounting, or	I	
	BUSA 81	Work Experience in Accounting	1	
And	Select 3.5/4.0 I	Juits From the Following:		
	BUSA 81	Work Experience in Accounting	1-4	
	CIS 10A	Computer Information Systems	3.5	CSU, UC
	COMP 14	The Internet	4	CSU
	COMP11/11L	Internet Research for Business/Lab	2	
	COMP15A/154	AL Microsoft Windows/Lab	2	
	COMP 20	Microsoft Word	4	
	COMP 30	Microsoft Excel	4	
		Total Units	18-19.5	

DEPARTMENT CHAIR

INTERVIEWS

As a result of the catalog review, the following four Community College Accounting Programs were selected for a Department Chair interview:

- Chaffey
- Citrus
- Fullerton
- Rancho Santiago

Using e-mail, I contacted the Department Chair for each of these colleges and arranged either a telephone or face-to-face interview. Prior to the interview, I developed nine interview questions that I felt would provide an inside look at how their vocational programs work and how they view the success of these programs (See Appendix 1 for the interview questions.)

In the following section of this report, I will summarize the interviews with each of the department chairs. In addition, I will comment on the significance of their responses (To see the detailed responses by question, see Appendix 2.)

Chaffey College

Department Chair: Mike Deschamps

Chaffey offers two accounting certificates not offered by Mt. SAC. One is a certificate in Government/Non-Profit Accounting, and the other is an Income Tax Preparer Certificate. Chaffey is the only one of the twelve community colleges that offers a Government/ Nonprofit Certificate. Both of these certificates are recent additions to their department's offerings.

When asked what caused them to develop these new certificates, the answer was the hiring of new full-time accounting faculty. One of their new hires is a CPA with extensive income tax preparation experience. The other worked for several years as an accounting manager for a local government agency. Both decided to develop certificates in their areas of expertise, and the certificate programs have been very successful.

The department is experiencing significant growth in the number of certificates awarded in both of these new areas. The Income Tax Preparer Certificate is attracting students interested in preparing taxes as a profession. The Government/Non-profit Certificate is attracting individuals who currently work for area government agencies and are seeking advancement. To market the certificates offered by the accounting department, accounting professors are now including information about the certificate programs in the course syllabi.

Chaffey accounting faculty have been working to expand their Income Tax Preparer Certificate program. Students completing the certificate and passing a state exam will be certified by the state of California to prepare income taxes. The department hopes this will significantly increase interest in the tax program.

Students are taking classes for and are completing Chaffey's other accounting certificates but not at the same high rate as the two certificates discussed above. When asked why, the chair responded that no one in the department has taken ownership of these certificate offerings.

Citrus College

Department Chair: Robert Smolin

On paper, Citrus looks to have a robust and extensive vocational accounting program offering an AS degree in accounting and five accounting certificates. However, the interview revealed something quite different. Citrus currently has just one full-time accounting instructor who has only been with the college two years. The college is currently in the process of hiring two new full-time accounting instructors. For some time, the accounting program has been languishing as the majority of the faculty were in retirement mode. Moreover, for the last year, there has only been the one full time faculty after the others retired. Because of this, there have not been any new changes to their vocational offerings; however, this semester, they are offering their first online accounting course.

They do not track the number of certificate completions and do not have any idea if numbers of students are increasing or decreasing. The department's Advisory Committee has not been active for some time, limiting input from area businesses and the community.

One high point is their course in Personal Finance, which is doing very well with the number of sections being increased recently. The Chair feels this is because the class is CSU appropriate. At Mt. SAC, we have recently begun discussing our own Personal Finance course and whether or not it can be approved to meet one of the General Education requirements. If so, this may greatly improve the demand for this class.

The Citrus College Department Chair hopes that the addition of the new accounting faculty will revitalize their accounting program and halt its downward slide.

Fullerton College

Department Chair: Ed McCloud

I chose Fullerton College because of its limited vocational offerings. They offer an AS degree in accounting but only one accounting certificate. Such a limited vocational accounting program is unique, and I wanted to find out the reasons they offer so few vocational opportunities for their students.

The reason is not one of inadequate numbers of full-time faculty. Fullerton has four fulltime faculty compared to Mt. SAC's three. Most of their full-time faculty are recent hires, and none are near retirement. According to the department chair, the full-time faculty's focus is on teaching the transfer accounting courses. No one has had any interest in the vocational side of their program for quite some time, and, as a result, the program has languished.

In addition, Fullerton College has cut, for budgetary reasons, many of their vocational courses campus wide. According to the department chair, vocational programs took an inordinately large percentage of the total number of classes that were cut. The administration's main cost cutting effort was the reduction of part-time faculty salaries through cutting classes.

Because of lack of interest by the faculty and sizable cuts in course offerings, the vocational side of Fullerton's accounting program has been reduced significantly. Due to the College's close relationship with CSU Fullerton, their transfer accounting classes are doing very well.

Rancho Santiago

Department Chair: Bonnie Slager

Santiago College is in a similar situation as Citrus College but for different reasons. Santiago, like Citrus, only has one full-time accounting instructor. In this case, it is a result of this being a new campus rather than retirements. The College catalog depicts a robust vocational accounting program which includes an AS degree and seven accounting certificates. Three of the certificates focus on specific accounting software programs and are unique to Rancho Santiago.

During the department chair interview, it became apparent that the nature of their vocational accounting program was much more limited than the catalog listings suggest. Rancho Santiago is the newest campus in the Santa Ana Community College District. Santa Ana Community College has been in existence for many years and indeed has a large vocational accounting program. The catalog listings for Santa Ana College were just duplicated for Rancho Santiago whether or not the actual classes or certificates would be offered at the new campus.

According to the department chair, Rancho Santiago has a limited vocational accounting program with little demand for the courses that are offered. Unlike the Santa Ana campus, the majority of Santiago's students are transfer students. Santa Ana, on the other hand, has a large vocational student population, and their vocational accounting program is flourishing. With only one full-time accounting instructor at Rancho Santiago, the focus has been on the transfer side of the accounting program. With such a limited instructional staff, there has been no time to focus on the vocational program. As a result, offerings are limited, and demand is low.

The question regarding the offering of a work-study program garnered an interesting response. The Santa Ana Campus has had a work-study program for many years but is currently looking to discontinue it. The decision appears to be driven by budget concerns and is being pushed by the administration. They cite program costs and faculty salaries as the reason. It is interesting to note that at Mt. SAC, we are looking to increase work experience opportunities for our students and have recently increased the pay for our instructors who supervise work experience students.

The Santa Ana campus has a very popular QuickBooks certificate, which requires the completion of 16 units. QuickBooks is an accounting program used by small businesses.

Mt. SAC has not offered courses in QuickBooks due to concerns over the cost of site licenses. According to the department chair, Intuit, QuickBooks's parent company, is currently working to reduce costs to educational institutions.

Summary of Department Chair

Interviews

Interviewing department chairs from a variety of community colleges was a worthwhile endeavor. As accounting instructors, we are alike in so many ways. Our desire to provide the best educational experience for our students was a common theme in all of our discussions. The lack of support for three of the four accounting programs was appalling and made me feel grateful to be at Mt. SAC. Single-instructor programs and drastic program cuts actually create a self-fulfilling prophecy, where these programs will continue to shrink until they no longer benefit the student or exist.

Several items of interest, which should be reviewed and studied by Mt. SAC's accounting department, were gleaned from these interviews. These topics are as follows:

Successful vocational accounting programs need adequate college support.
 Adequate numbers of full-time faculty must be available to teach both transfer

and vocational courses. Vocational programs must be given equal priority with the transfer programs both in funding and in faculty hiring.

- Successful vocational accounting programs need full-time faculty involvement. The most successful vocational programs at Chaffey and the Santa Ana campus at Rancho Santiago have full-time faculty teaching vocational courses and being responsible for curriculum development. Without full-time faculty involvement, vocational programs languish without leadership and direction.
- Chaffey's Income Tax Preparer program is an area that we should investigate further at Mt. SAC. We currently offer only one tax course each fall semester. Chaffey's success demonstrates there is a demand for this type of vocational program.

SURVEY OF ACCOUNTING DEPARTMENT ADVISORY COMMITTEE

Each spring semester, the Mt. SAC Accounting and Management department holds its annual Advisory Committee Meeting. The purpose of the meeting is to gather input from area community and business members regarding our curriculum. This years meeting was held on April 26th and was attended by two faculty members from Cal Poly Pomona and seven members of our surrounding community who work in the accounting profession.

Prior to the meeting, I developed an eight-question survey, which I passed out at the meeting. See Appendix 3 for a copy of the survey. Seven surveys were returned, and they are summarized in Appendix 4. The primary purpose of the survey was to gain insight into the following:

- What is considered an entry level accounting position?
- Is experience in accounting required for an entry-level position?
- If experience is required, what specific experience?
- How are Community College certificates viewed by employers?
- What are the most important skills employers are looking for in an entry level accounting position?

The members of the advisory committee come from various areas of the accounting profession: four work in public accounting as CPAs, one works in financial services, and two work in employment services. Five of the seven members felt that an entry-level accounting position would require the applicant to have some type of college degree, either an AS or BS degree. All seven felt an applicant for an entry-level position would have to have at least one year of related experience.

Three of the five members felt that an employer would value a Community College Accounting certificate highly in either the hiring or the promotion process. Five of the members felt that an employer would view certificates in Accounting, Accounts Receivable and Accounts Payable favorably. Four members felt that certificates in Bookkeeping, Payroll, Income tax preparation and computerized accounting would be looked on favorably.

Question number eight asked the respondents to rank various accounting skills as they viewed them regarding hiring or promotion. All seven ranked basic excel spreadsheet skills as being very desirable. Five ranked advanced excel skills as being very desirable, and two ranked this skill as desirable. Having skills in QuickBooks and word processing were also ranked highly.

MT. SAC CAREER PACEMENT SERVICES MEETING

On May 5th, I met with Sam Nasser and Steve Woodyard from Mt. SAC's Career Placement Services department. Career Placement Services is responsible for developing job opportunities for our students. In addition, they post these jobs and help students apply for them. Sam and Steve were both very familiar with what jobs are available for entry level accounting positions. Steve ran a report for me, which listed all of the accounting related jobs they had posted over the last seven months. The detailed report can be found in Appendix 5.

On page 22, I have created an excel spreadsheet which depicts the results of my analysis of this report. I was able to separate the jobs into three main categories, those requiring no experience, those requiring experience, and those requiring a bachelor's degree. I eliminated those positions requiring a BS degree from my summary. This resulted in a total of 155 job openings of which 103 were entry level and of which 52 required some type of accounting experience.

The actual job listing supported the responses I received from our Accounting Advisory Committee member survey. Thirty-six or 23.2% of the jobs listed skills in Microsoft Excel as either desired or required. This was also the skill ranked highest by the Advisory

Committee members. Next, Microsoft word was required or desired in 23 or 14.8% of the jobs; Computer skills in 19 or 12.3 % of the jobs; knowledge of accounting in 15 or 9.7% of the jobs and QuickBooks skills in 11 or 7% of the jobs.

It is apparent that even for entry-level positions, employers expect perspective employees to have certain minimum skill sets. In particular, knowledge and ability in Microsoft Excel is highly valued, with 24.3% of these jobs requiring that skill. QuickBooks is a specific accounting software program. When combined with accounting software skills, the number of jobs requiring this knowledge increases to 19 or 13.6% of the jobs. This indicates applicants for entry level accounting positions need to know how to use some form of accounting software.

Continuing to offer ten-key calculator classes is often questioned by the Mt. SAC accounting instructors, but it appears that there is still some demand for this skill in the job market. Six percent of the job openings required ten key calculator skills.

In November of 2003, Career Placement Services produced a report titled "Employment Outcomes." In this report, they summarized the number of vocational certificates that were awarded to students during the 2001-2002 school year (See page 24.) According to the report, the two most popular accounting certificates are Payroll and Data Processing with five certificates each having been awarded. Two Managerial Accounting and one Financial Planning Certificates were awarded. No Bookkeeping Certificates were awarded during that period. College-wide, the average number of students receiving a

specific certificate is nine, with some certificates being awarded to as many as fifty-five students. It is apparent that the number of Accounting Certificates awarded is on the low end of the scale. A review of our existing certificates and their course requirements appears to be in order.

I came away from this meeting very impressed with Steve and his staff. I will recommend to my department that we build a closer relationship with the Career Placement Services. In addition, our department needs to look at our course offerings related to Microsoft Excel. We currently offer one course, which entails solving accounting problems using the Excel spreadsheet program. It is interesting to note that the number of sections offered has declined over the last few years, yet this is the most highly desired skill from the employer's perspective.

Summary of Job Listings

The Mt. SAC Career Placement Center maintains a data base of all job listings placed with them by area employers. The fields in the data base capture the type of job as well as a detailed description of the job and the job requirements. I asked Steve Woodyard, Director of the Placement Center, to prepare a report showing recent accounting jobs placed with the Center. The detailed report can be found in Appendix 5.

On the following page I have summarized the report on an Excel Spreadsheet. Across the top of the report are the twelve main job skills listed in the report. In the left-hand column, I have separated jobs as either being entry level, meaning no experience required, or as requiring some amount of experience. Mt. SAC students typically do not have accounting experience and are getting either an accounting degree or certificate to bridge the experience gap.

At the bottom of the chart, I calculated what percentage of the total jobs listed required each job skill. Knowledge of Excel, for instance, was required by 24.3% of the entry level jobs and 23.2% of the total jobs listed in the report.

Summary of Job Listings From appendix 5

This spread sheet summarizes the job listings found in appendix 5.

Percentages were calculated by dividing total jobs for each category by the total number of jobs or total number of entry level jobs

	Excell	Word	ms office	10 key	computer skills	Quick- books	Acct. Software	AA degree	Acct. knowledge	a/r	a/p	payroll	Total
Entry level jobs	25	20	7	7	14	5	4	4	8	3	3	3	103
Jobs requiring experience	11	3	2	2	5	6	4	3	7	3	3	3	52
Total	36	23	9	9	19	11	8	7	15	6	6	6	155
Total entry level jobs	103												
Percent of total	24.3%	19.4%	6.8%	6.8%	13.6%	4.9%	3.9%	3.9%	7.8%	2.9%	2.9%	2.9%	
Total Jobs	155												
Percent of total jobs	23.2%	14.8%	5.8%	5.8%	12.3%	7.1%	5.2%	4.5%	9.7%	3.9%	3.9%	3.9%	1
													1

2001-02 Certificate Outcomes

The Mt. SAC Career Placement Center also tracks the number of vocational certificates that are completed by our students. They track the certificate completions by department or program. On the following page is a summary of the Accounting Certificates completed during the 2001-02 academic year.

On the left-hand column, the summary lists the certificate titles. At the top of the report are the headings for the four summary columns. Column one lists the number of students responding to a Placement Center survey and the number of certificates awarded in this time period. As an example, for the certificate in Financial Planning, one student answered the survey and one certificate was awarded.

Column two lists the number of survey respondents who received a certificate and are working in a field related to the certificate. Out of the five students who completed an Accounting Data Processing Certificate, one is working in a related field.

Certificate Title				
	No. of Responses/No. of Certificates Awarded	No. Connected to Certificate Related Employment	No. Connected to Employment in Another Field	Combined Employment Percentage
Accounting Financial Planning	1/1	1	0	100%
Accounting Dat⊰ Processing Certificate	3/5	. 1	0	33%
Accounting-Manageriai	1/2	0	0	0%
Accounting-Payroll	4/5	. 2	2	100%
Admin. Of Childrens Programs	0/1			
Business: Management	5 / 12	1	3	80%
Business: Human Resources Mgt-Level I	3 / 29	1	2	100%
Business: International-Level	3/11	1 .	2	100%
Business: Management-Level	8 / 40	5	2 .	88%
Business: Management-Level	2/2	0	2	100%
Business: Small Business Management Level I	6 / 23	4	2	100%

2001-02 Graduating Class Certificate Employment Outcomes

Business Division

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PERIODICAL RESEARCH

I had anticipated finding numerous articles relating to vocational accounting during my periodical research. As I found out, little has been written regarding this topic. There are numerous accounting and business journals available, but their focus is on education and the job market for four year accounting degree graduates. A typical example is a lengthy article titled, "The Perilous Future of Accounting Education," that I found in the CPA Journal (Albrect 2001.) Although it was a thought provoking look at accounting education, it focused solely on accounting programs at four-year universities.

Periodical searches of the following journals and business publications ended with similar results:

- Wall Street Journal
- Forbes magazine
- Business Week
- Journal of Accountancy
- Journal of Accounting Education

Again, the focus of the articles was not relevant to my project. Two-year vocational accounting programs prepare students for bookkeeping or clerical accounting positions. This is obviously not a hot topic in the world of business journalism.

Moving away from focusing on business-related media, I began an internet search for topics such as vocational accounting, bookkeeping, and accounting clerks. As a result, I came across several U.S Department of Labor publications, which were very helpful. Each year the Department of Labor publishes its Occupational Outlook Handbook. In it, they discuss various vocational accounting jobs. The Handbook describes the nature of the work, required qualifications, areas of employment, and the projected job outlook over the next several years. I found the Occupational Outlook Handbook relating to Financial Clerks to be an excellent resource for my project

According to the handbook, financial clerks held more than 3.7 million jobs in 2002 (U.S. Department of Labor 2004.) This profession has a high proportion of part-time employment, with more than one-fourth working part-time. Most positions require at least a high school diploma but having completed some college is becoming more and more important. This is especially true for those positions requiring accounting knowledge. Experience in a related field is felt to be helpful, but most of these positions require significant on the job training in the specific job duties. As a result, years of specific clerical experience may not be required.

The handbook noted that Bookkeepers and Payroll clerks might find it useful to become certified. Bookkeepers can be awarded the "Certified Bookkeeper" designation by the American Institute of Professional Bookkeepers, which assures employers that individuals have the skill and required knowledge to carry out bookkeeping and

accounting functions. Payroll clerks can become certified through the American Payroll Association.

Employment of financial clerks, according to the handbook, is expected to experience slower-than-average growth through 2012 (U.S. Department of Labor, 2004.) Increased use of computers by employers of all sizes and the related increase in productivity is cited as having the most negative impact on hiring demand. The exception to this is the health care industry which is growing at an explosive rate. It is expected to employ significantly more clerks particularly in the billing area.

Another section of the Occupational Outlook Handbook focused specifically on Bookkeeping and Accounting Clerks. According to this section, demand for full-charge bookkeepers is expected to increase as they are asked to do much of the work of accountants in smaller businesses. Those with several years of accounting or bookkeeper certification will have the best job prospects. As organizations continue to computerize their financial records, bookkeeping, and accounting clerks are now using specialized accounting software on personal computers. In particular, these clerks are increasingly posting entries on to computer spreadsheets and databases. Again, knowledge of Microsoft Excel appears to be a required skill for vocational accounting clerks.

As I was intrigued by the concept of Bookkeeper certification, I searched the internet and found the web site for the American Institute of Professional Bookkeepers at www.aipb.org. The site provided a comprehensive look at the certification process and

the education and experience requirements. Applicants for certification must have 2 years full-time experience or the part-time equivalent and pass a national examination given at Sylvan test centers. The Institute's website cites the following benefits of becoming a Certified Bookkeeper: (American Institute of Professional Bookkeepers 2004)

- Offer an employer proven specific skills and knowledge
- Advance your career and increase your compensation
- Put "CB" after your name, giving you the same distinction among bookkeepers that "CPA" gives to certified public accountants
- Increase your value to your company or clients

The website also contained a detailed outline of the various components of the certification exam. Adjusting entries make up between 15 to 30 percent of the exam while payroll makes up between 20 to 30 percent of the exam questions. If my department thought it worthwhile to create a program or series of courses to prepare students to take the certification exam, this information would allow us to include the required topics in the curriculum.

As was mentioned in the Employment Outlook Handout, certification is also available for people working or interested in working in the field of payroll accounting. Another web search located the American Payroll Association that offers two levels of certification. The highest level is the Certified Payroll Professional (CPP) certificate. This is aimed at payroll professionals who have been working in a payroll related position for at least three years. The second level is the Fundamental Payroll Certification, which is for those who have been practicing payroll for less then three years. Both of the certificate programs require passing an exam. Again, the website contained a breakdown by subject of each exam, which would be useful for curriculum development.

At Mt. SAC, we currently have bookkeeping and payroll certificates in my department. They are based on what the department felt would be desirable to a potential employer of one of our students. Based on my review of the above certification programs, I would recommend that we consider revising these certificates to be in line with these national certification programs. We could easily market the certificates as "certification preparation" programs for those already in the payroll profession and for those hoping to enter this line of work. Offering a nationalized certification rather than a local certificate could significantly increase interest in our vocational offerings.

It is also interesting to note that the ability to use spreadsheet software such as excel is again mentioned as a must have skill for bookkeepers and accounting clerks. I will also recommend to my department that we consider revising our spreadsheet related accounting course. We need to emphasize, in either the course name or description that it is a course in how to use excel.

CONCLUSION, BENEFIT TO THE COLLEGE AND RECOMMENDATIONS

For many years organizations relied on bookkeepers and accounting clerks to gather and record detailed accounting information and to prepare financial information for decision-making. Information was expensive and understanding how to gather and record the information required an education in accounting and relevant experience.

In the last decade, we have seen the development of computer based technology that has made the gathering and preparation of accounting information inexpensive. In the retail industry, for example, point of sale scanners have replaced the need for data input clerks whose job was to record each sale. Throughout the retail industry, thousands of clerks were replaced by this new technology. The US Department of Labor is forecasting slower than average growth in the employment of Bookkeeping, and accounting clerks through 2012 (U.S. Department of Labor 2004.) The exception to this will be the Healthcare Industry, which is expected to significantly increase its demand for accounting clerks for patient billing services.

Technology is not completely eliminating the need for Bookkeepers and accounting clerks as approximately 2 million clerical jobs were held in 2002. While not eliminated, the jobs they perform have changed significantly. As organizations continue to computerize their financial records, many Bookkeeping and accounting clerks are using

specialized accounting software on personal computers. In addition, they are increasingly compiling information and reporting it using computer spreadsheets. The ability to use spreadsheet software is ranked by all of our Accounting Advisory Committee members as being a highly desirable skill for entry level accounting clerks. Thirty four percent of the jobs listed by area employers with Mt. SAC's Career Placement Center required knowledge of spreadsheet software.

Those seeking employment in financial clerical jobs will find opportunities as a significant number of current workers reach retirement age. Jobs will often be part-time or temporary assignments. To increase their odds of finding a job, they will need at least a high school diploma. However, a two-year accounting degree or certification is becoming increasingly important. The majority of our Advisory Committee members feel that a two-year degree is the minimum education required for an entry level accounting position. They also felt that an accounting certificate would be "valued highly" by a potential employer. There appears to be a large number of entry-level clerical accounting jobs available to Mt. SAC students. From November of 2003 to April of 2004, our Career Placement Center received 138 job openings for accounting clerks.

With the exception of Santa Ana College and Chaffey College, area community college vocational accounting programs have been shrinking over the last few years. As the number of students in these programs has gone down, course and certificate offerings have been reduced. Citrus and Rancho Santiago's programs have suffered due to a lack of full-time faculty. Fullerton College's program has declined as full-time faculty teach only

transfer courses leaving the vocational courses to part-time faculty. Mt. SAC's vocational accounting program fits into this category. Only Chaffey and Santa Ana have robust and expanding vocational accounting programs. Both colleges have adequate numbers of full-time faculty who teach in and run their vocational programs. Chaffey is experiencing success and growth in their Income tax preparer and Non-profit certificate programs. Santa Ana's QuickBooks, Excel and other computerized accounting software courses are doing very well.

There are jobs out there for our students, but the job requirements have changed significantly over the last few years. My study has highlighted these changes and the skills that are needed by our students to find work in clerical accounting positions. Some area community colleges have developed successful certificate programs that we can study further and adapt to our community's needs.

Benefit to the College:

Mt San Antonio College's vocational accounting program has been in decline over the last several years. As enrollments in the program have dropped, the numbers of sections offered have continued to be reduced. Part-time faculty teaches all vocational courses. Full-time faculty teach the accounting courses that transfer to the CSU and UC systems.

In an effort to revitalize the vocational program, the Accounting department revised all of its certificate offerings four to five years ago. Numbers of units required were reduced

and, after consultation with our advisory committee, two new certificates focusing on the use of computers were created. An emphasis was placed on streamlining the certificate completion process. These innovative changes have met with limited success as we still struggle to fill our vocational accounting courses.

Because of this study, I feel I have a much greater understanding of the field of vocational accounting and the skills needed by our students to succeed in finding employment. I found that we are not alone in our concern regarding our program's future. All the department chairs I interviewed, asked me to send them a copy of my findings as they too are concerned and are trying to re-think their programs. My study appears to be timely and relevant and not to just Mt. SAC.

The information I have gathered and reviewed will be very helpful to our department as we seek ways to improve and expand our vocational program. This information will allow us to focus our efforts in areas that will have the most positive impact for our students. For example, we have discussed expanding our income tax course offerings, but were not sure there would be adequate demand. Now, with Chaffey's successful program as a model, we know there is a need and how to address it.

In addition, we currently offer a six-week accounting course that incorporates Microsoft excel. We now know that excel skills and knowledge are in high demand, yet demand for this course has continued to decline. Our department needs to re-examine this course, its title, content, and how we market it.

Finally, in my recommendations I will point out the areas of our vocational program we need to address in order to tailor our courses and certificates to the needs of our students and area employers.

Recommendations:

The following recommendations are based on the research conducted during my sabbatical project:

- Consideration should be given to developing an Income Tax Preparer Certificate. The purpose would be to prepare students to become professional tax preparers and /or pass the examination to become licensed by the IRS as enrolled agents.
- Involve full-time faculty in the instruction and supervision of our vocational accounting courses and program
- Review our current Bookkeeping Certificate and compare it to the national Certified Bookkeeping Certificate. Determine what changes need to be made to prepare our students to successfully pass the certification exam and meet any education requirements for certification.
- Review our current Payroll Certificate and compare it to the national Certified Payroll Preparer program. Determine what changes could be made to prepare our students to successfully pass the certification exam and meet any education requirements for certification.

- Strengthen department relationship with the Mt. SAC Career Placement Services department. Work with them to improve communications with our students regarding the job openings available for accounting majors. In addition, collaborate with Placement Services to develop increased numbers of relevant work-study opportunities for our students.
- Review, with the goal of expanding, our current Microsoft Excel related accounting course. Consider developing a mini-certificate related to the use of excel and other spreadsheet programs in preparing accounting reports and solving accounting related problems.

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APPENDIX 1

Department Chair Interview Questions:

- What recent changes have you made to your vocational accounting program?
- What precipitated your making these changes?
- Have you received any direction from your advisory committee regarding needed changes to your accounting curriculum?
- Do you track certificate completion rates for your program? If so, what are the recent trends?
- Do you have any outreach programs to area employers for placement of your vocational accounting students? If yes, please describe.
- Do you have a work-studies program for vocational accounting students? Describe.
- How successful is your vocational accounting program? Are classes offered on a regular basis? Are enrollments increasing/decreasing?
- In your catalog, I noted the following classes, which appear to be unique to your program. What is the purpose of offering these classes? What need do they meet? Have they been successful?
- Are you satisfied with your current vocational program? Do you have any changes planned?

APPENDIX 2

Summary of Department Chair Interviews

Because of my catalog review, I selected four community colleges for Department Chair interviews. I asked each Chair a series of questions, which are listed below. Under each question, I have summarized, by college, the Department Chair's answers. The Department Chairs of the following colleges were selected and interviewed:

- Chaffey, Mike Deschamps
- Citrus, Robert Smolin
- Fullerton, Ed McCloud
- Rancho Santiago, Bonnie slager
- What recent changes have you made to your vocational accounting program?

Chaffey:	Expanding Non-profit/government certificate New income tax preparer certificate
Citrus:	No changes
Fullerton:	Reduction in certificates offered Reduction in number of vocational sections offered
Rancho Santiago:	No changes

What precipitated your making these changes?

Chaffey: Hiring of new full-time faculty with expertise in the above areas

Citrus: N/A

Fullerton: College budget cuts have led to substantial cuts in all campus vocational programs

Rancho Santiago: N/A • Have you received any direction from your advisory committee regarding needed changes to your accounting curriculum?

Chaffey:	Increasing involvement of area businesses and community in curriculum decisions Changes were driven by new faculty hires
Citrus:	Advisory Committee is not active
Fullerton:	Advisory Committee is not active
Rancho Santiago:	No recent meetings of committee

- Do you track certificate completion rates for your program? If so, what are the recent trends?
 - Chaffey: Yes, there has been an increase in completions. The faculty has begun advertising the certificates to their students by listing the certificates in course syllabi

Citrus: No

Fullerton: No

Rancho

- Santiago: College research department tracks certificate completion for each program. Vocational program is very small with few certificate completions. Transfer is the largest segment.
- Do you have any outreach programs to area employers for placement of your vocational accounting students? If yes, please describe.

Chaffey:Yes, with area CPA firms and H & R Block who are looking for
tax preparers.Citrus:No

Fullerton: No

Rancho Santiago: No • Do you have a work-studies program for vocational accounting students? Describe.

Chaffey:	No, but they are developing one specifically for accounting students.
Citrus:	No
Fullerton:	No
Rancho Santiago:	Small program, which the Administration is looking to discontinue.

- How successful is your vocational accounting program? Are classes offered on a regular basis? Are enrollments increasing/decreasing?
 - Chaffey: Tax preparer program is doing very well. Have increased number of sections offered from one to four.
 Citrus: Vocational program is languishing. Number of sections offered has been declining as enrollments have dropped.
 Fullerton: Vocational offerings have been reduced significantly. The focus is on courses that transfer. The few vocational courses that are offered, fill.
 Rancho Santiago: The focus is on transfer courses. There is low demand for
- In your catalog, I noted the following classes, which appear to be unique to your program. What is the purpose of offering these classes? What need do they meet? Have they been successful?

vocational accounting courses.

Chaffey: <u>Non-profit/governmental Accounting</u>. Area government agencies send their employees for career advancement purposes. A well received program with increasing enrollments.

Citrus: N/A

Fullerton: <u>Accounting for Small Business.</u> This is a traditional bookkeeping course, but the department decided to up-grade the title a few years ago. The Class is doing ok, but the number of sections has been cut back to one.

Rancho

- Santiago: <u>Quick Books</u>. This is an eight-week course and it has been doing very well.
- Are you satisfied with your current vocational program? Do you have any changes planned?
 - Chaffey: Yes, and they plan on expanding their vocational program further in the area of income tax preparation and governmental accounting.
 - Citrus: No, Citrus currently has only one full-time accounting instructor. He is tenure track and has only been at the college two years. Their vocational program has been in decline since the prior full-time faculty was in retirement mode. The college will be hiring two new full-time faculty and hope to revitalize the program.
 - Fullerton: No, but there is not much interest in the vocational side of their accounting program. Recent budget cuts have cut back on their program offerings and full-time faculty are only interested in teaching the transfer courses.

Rancho

Santiago: No. They have a very limited vocational accounting program with low student demand. The department is under-staffed with only one full-time accounting instructor.

APPENDIX 3

ACCOUNTING DEPARTMENT ADVISORY COMMITTEE SURVEY

Please circle the appropriate answer to the following questions:

- 1. What area of the accounting profession do you work in?
 - a. Public Accounting
 - b. Government
 - c. Private sector
 - d. Employment services
 - e. Education
- 2. If you work in the private sector, what is the type of business?
 - a. Service
 - b. Merchandising
 - c. Manufacturing
 - d. Finance
- 3. What do you, your organization or clients consider to be an entry level accounting position?
 - a. Clerical (no experience)
 - b. Clerical with a minimum of 1 year experience
 - c. Bookkeeper with a minimum of 1 year experience
 - d. Accountant with experience but no degree
 - e. Accountant with experience and at least a two year college degree
 - f. Accountant with experience and at least a bachelors degree
 - g. Other
- 4. If experience is required for an entry-level position, what experience is usually sought? (circle all that apply)
 - a. General bookkeeping
 - b. Accounts payable
 - c. Accounts receivable
 - d. Account reconciliation
 - e. Cash and banking
 - f. Inventory
 - g. Income taxes
 - h. Cost accounting
 - i. Other_
- 5. In your experience, what is the current minimum education level required for an entry level accounting related position?
 - a. No minimum
 - b. High school diploma of GED
 - c. AA degree (2 year)
 - d. BA degree
 - e. Masters degree

- 6. Most community colleges award certificates of completion to students who complete a specified number of units in a particular area of study. At Mt. SAC, a student can receive an accounting certificate if they complete 24 units in accounting and business related courses. In your opinion, how would such a certificate be viewed by you or your clients in hiring or promoting an individual?
 - a. Would value it highly
 - b. Would value it only if they had experience relevant to the job
 - c. Would consider a certificate in lieu of an AA degree
 - d. Would consider it in making the hiring decision
 - e. Would consider it in the promotion process
 - f. Has little or no value
- The following are examples of accounting related certificates offered by Mt. SAC and other area community colleges. Circle any that you feel would be viewed favorably in the hiring or promotion process.
 - a. Accounting
 - b. Bookkeeping
 - c. Payroll
 - d. Income tax preparer
 - e. Computerized Accounting
 - f. Accounts Receivable
 - g. Accounts Payable
 - h. Government Accounting
 - i. Financial
- 8. Please rank the following skills as they would relate to hiring or promotion:

	Very Desirable	Desirable	Not important
Basic Excel			
Advanced Excel			
Quick Books			· · · · · · · · · · · · · · · · · · ·
Advanced Quick Books			
Word processing			
Peachtree Accounting			
Turbo Tax			
Other (be specific)			

APPENDIX 4

ACCOUNTING DEPARTMENT ADVISORY COMMITTEE SURVEY RESPONSES

At the spring 2004 Mt. SAC Accounting Department Advisory Committee meeting, members were asked to fill out the survey presented in Appendix 3. The following is a summary of committee member responses to each survey question. The numbers in brackets () indicate the number of responses to each of the survey questions.

- 1. What area of the accounting profession do you work in?
 - a. Public Accounting (4)
 - b. Government (0)
 - c. Private sector (1)
 - d. Employment services (2)
 - e. Education

2. If you work in the private sector, what is the type of business?

a.	Service	(0)
b.	Merchandising	(0)
C.	Manufacturing	(0)

- d. Finance (1)
- 3. What do you, your organization or clients consider to be an entry level accounting position?
 - a. Clerical (no experience)
 - b. Clerical with a minimum of 1 year experience (1)
 - c. Bookkeeper with a minimum of 1 year experience (0)

(0)

(1)

- d. Accountant with experience but no degree
- e. Accountant with experience and at least a two year college degree (2)
- f. Accountant with experience and at least a bachelors degree (2)
- g. Other <u>degree plus 0 to 2 years of experience</u>
- 4. If experience is required for an entry-level position, what experience is usually sought? (circle all that apply)

a.	General bookkeeping	(5)
b.	Accounts payable	(2)
C.	Accounts receivable	(2)
d.	Account reconciliation	(3)
e.	Cash and banking	(2)
f.	Inventory	(1)
g.	Income taxes	(1)
h.	Cost accounting	(1)
i.	Other	

5. In your experience, what is the current minimum education level required for an entry level accounting related position?

a.	No minimum	(0)
b.	High school diploma of GED	(2)
C.	AA degree (2 year)	(4)
d.	BA degree	(1)
e.	Masters degree	(0)

- 6. Most community colleges award certificates of completion to students who complete a specified number of units in a particular area of study. At Mt. SAC, a student can receive an accounting certificate if they complete 24 units in accounting and business related courses. In your opinion, how would such a certificate be viewed by you or your clients in hiring or promoting an individual?
 - a. Would value it highly
 b. Would value it only if they had experience relevant to the job
 c. Would consider a certificate in lieu of an AA degree
 (1)
 - c. Would consider a certificate in field of all AA degree (1)
 - d. Would consider it in making the hiring decision(1)e. Would consider it in the promotion process(1)
 - f. Has little or no value (0)
- 7. The following are examples of accounting related certificates offered by Mt. SAC and other area community colleges. Circle any that you feel would be viewed favorably in the hiring or promotion process.

a.	Accounting	(5)
b.	Bookkeeping	(4)
C.	Payroll	(4)
d.	Income tax preparer	(4)
e.	Computerized Accounting	(4)
f.	Accounts Receivable	(5)
g.	Accounts Payable	(5)
h.	Government Accounting	(2)
i.	Financial	(3)

8. Please rank the following skills as they would relate to hiring or promotion:

	Very Desirable	Desirable	Not important
Basic Excel	7	0	
Advanced Excel	5	2	
Quick Books	3	4	
Advanced Quick Books	0		
Word processing	5	2	
Peachtree Accounting	1	5	
Turbo Tax	0	1	<u>6</u>
Other (be specific)	/		

APPENDIX 5

Mt. SAC Career Placement Services Report

In May 2004, I met with members of the Mt. SAC Career Placement Services Department. At that meeting, we discussed the various types of information gathered by the department. Of special interest to me was the fact that they have a data base of all recent job announcements placed at the center by area employers. The Department Director, Steve Woodyard, volunteered to create a report which would list all accounting related job announcements that had been received over the last twelve months.

The following pages in Appendix 5 are the detailed listings of the accounting job announcements. Under the heading of "Notes" is the actual job listing which details the number of hours, required qualifications and job duties. In the margin to the right, I have handwritten abbreviations for the following:

- Exp.- This job requires the student to have similar work experience
- Ent. This job does not require any previous similar work experience
- BS This job requires a Bachelor's Degree
- AA This job requires an Associate's Degree

This information is summarized in Appendix 4.I included the detailed job listings, so the reader could see the types of jobs being advertised and have an in depth look at the individual job requirements.

Notes	Call Date
DAYS/HOURS: Full Time/40 hrs. per wk. Plus Benefits TYPE OF BUSINESS: Manufacturing and wholesaler of handcrafted musical string instruments. QUALIFICATIONS: Candidate of the position is preferred to have a grasp in basic bookkeeping and accounting skills, such as, A/R, A/P, and knowledge of a general	7/2/2003
ledger. Experience and understanding of an accounting software is a definite plus. A pleasant telephone demeanor and attitude is a MUST! DESCRIPTION: The position requires general support for administration and personnel. Daily upkeeping with pay bles, receivables, and sales orders is also needed. Must understand environment of an office/administration surrounding. Customer service and other clerical functions may also be asked of the the position. Must have a pleasant and social attitude in order to work in teams, as well as, alone. (MonsterTrak Job Number 1144325)	ENT
DAYS/HOURS: Mon - Fri, 9 am to 5:30 pm TYPE OF BUSINESS: Intellectual Property Law Firm QUALIFICATIONS: Very detail-oriented, excellent proofreading and computer skills a must. Must be proficient in Excel, know 10-key by touch, and have experience working on in-house accounting software. Minimum one (1) year accounting and accounts receivable experience required, preferably in a law firm or accounting firm. DESCRIPTION: Medium-sized Westside law firm seeks accounting assistant. Job includes accounts receivable, daily bank deposit and some general accounting work. We offer excellent benefits and a congenial working atmosphere. (Monstertrak # 1145563)	7/7/2003 Ex f
DAYS/HOURS: Work hours to be arranged TYPE OF BUSINESS: Hotel	7/9/2003
QUALIFICATIONS: Must be organized; detail oriented; computer knowledge; ability to work well with managers; good customer service skills; previous accounts payable experience preferred.	Exp
DAYS/HOURS: M-F: 8-5 TYPE OF BUSINESS: Property Management Co. QUALIFICATIONS: A/P, A/R exp. Some exp. with general ledger required. Detailed oriented, highly organized. Ability to work in a fast-paced environment DESCRIPTION: Working with payable and receivables for the homeowners associations that we manage.	7/9/2003 ENT
DAYS/HOURS: M-F 8-5 TYPE OF BUSINESS: Insurance QUALIFICATIONS: 2 year college degree. Excellent oral and written communication skills. DESCRIPTION: Under general supervision, will work with the commercial executive liability staff to support the administration and processing of our products: Directors & officers insurance, Employment Practice Liability, Fiduciary Liability, Crime and Miscellaneous Professional Liability lines. Responsibilities include account registration, policy issuance, customer service, along with filing, processing mail, and photocopying.	7/15/2003 A A EN 7
DAYS/HOURS: 8:30am-5:30pm TYPE OF BUSINESS: Manufacturer of cosmetics QUALIFICATIONS: Minimum of 2 years experience preferred. Peachtree software experience. Detail-oriented. DESCRIPTION:Busy environment. Reconcile vendors, A/P, A/R, payrolls, G/L, bank recs, financials, and journal entries. Please send resume with salary history. Monstertrak # 1026808	7/18/2003 EX-f
DAYS/HOURS: Monday-Friday, 1:30am-5:30pm TYPE OF BUSINESS: Full-service Accounting Firm QUALIFICATIONS: Bilingual (English/Mandarin). Accounting I class. Bookkeeping/CPA firm experience a plus. Knowledge of general ledger. Needs to know how to operate a computer. Fast learner and independent. Must have own car for running errands. DESCRIPTION: Prepare client's monthly bookkeeping write-up, data entry, payroll, general ledger and financial statements. Miscellaneous duties (answer phones, make copies, file, occasional driving, etc). (MonsterTrak Job Number 623807)	7/21/2003 EN T

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Notes	Call Date
entry and Internet applications. Will train.Benefits include medical and pension. (MonsterTrak Job Number 821218)	7/21/2003 ENT ACCT CLAR
DAYS/HOURS: M-F: 8:30-5:30 TYPE OF BUSINESS: Computer Sales & Service QUALIFICATIONS: Microsoft Word, Excel DESCRIPTION: A/P, A/R, inventory, light office work	7/22/2003 ЕнТ
DAYS/HOURS: Schedule to be arranged TYPE OF BUSINESS: Reseller of High End Office Equipment QUALIFICATIONS: Prefer individual with an Associates or Bachelors in business, finance or accounting. Must have 1-2 years office experience preferably in an accounting environment. Must be proficient in MS Word and MS Excel. DESCRIPTION: A stable company, located in Irvine, CA, looking for a professional individual with attention to detail, excellent organizational skills and basic accounting knowledge. (MonsterTrak Job Number 1153035)	7/24/2003 A A Exf
DAYS/HOURS: Flexable TYPE OF BUSINESS:Riverside Community Health Foundation is a small organization. All applicants for employment must be self- starters, team players, and enthusiastic about pursuing our mission to improve the nealth and well being of our community. QUALIFICATIONS:Associates Degree in Accounting required or equivalent years' experience. Prior experience with nonprofit desired. Start-date: As soon as possible. DESCRIPTION: RCHF is seeking an individual to fill part-time, full-charge Bookkeeper position. Successful candidate must have demonstrated knowledge and skills in accounting principles, general ledger, budget preparation, payroll, and computer software (Mas90, Financial Edge).	7/24/2003 AA Er ^{y T}
DAYS/HOURS:Full Time TYPE OF BUSINESS: Non-profit, provides services to the community by providing a wide variety of after school programs to youth and serving he senior population. QUALIFICATIONS: Knowledge and skills in the areas of accounting principles, G/L, budget preparation, payroll, computer software spreadsheet and accounting. Must be able to successfully relate to staff, vendors and various funding sources. Good organizational skills, flexability to handle multiple assignments and deadlines. DESCRIPTION: Seeking an accountant in a one person office. Will be responsible for administering all fiscal operations. Will be responsible for maintaining the general ledger, A/R, A/P,CR,CD, payroll service, bank deposits, budget, internal audit and information systems. Will also prepare invoices, reports and ensure compliance.	7/24/2003 Ел ^J Т
DAYS/HOURS: Monday, Tuesday, And Wednesday 1pm-5pm TYPE OF BUSINESS: provides services to the legal and insurance communities QUALIFICATIONS: Must be 10 key proficient. Some accounting background. DESCRIPTION: Check deposits. Data entry. (Monstertrak 1153661)	7/25/2003 EN ^T
DAYS/HOURS: M-F 8AM-5PM TYPE OF BUSINESS: Manufacturer of injectable oharmaceuticals. QUALIFICATIONS: BS degree in Finance or Accounting. Must be able to train. Can substitute degree with experience. Must be able to start ASAP and willing to travel to headquarters in Rancho Cucamonga on occasion. DESCRIPTION: Candidate will perform regular duties of Purchasing agent for pharmaceutical nanufacturer. This includes all purchases necessary for production such as raw naterial and equipment. Will negotiate price and quantity. Also, will work with ndividuals within the company in coordinating all purchasing activity. (MonsterTrak lob Number 1157604)	8/5/2003 B ⁵ ~v ⁶ N ^{cc-v}

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Notes	Call Date
Manufacturing and Distribution QUALIFICATIONS: Associate Degree in Accounting, Business, or similar Previous office and customer service experience a plus. Experience with Windows and Microsoft Office; able to learn new computer program DESCRIPTION: Family owned and operated dairy products distributor. Our niche is high quality ice cream and frozen yogurt mixes and premium sour cream produced on site. In our small, busy office many people wear many hats. As the Accounting Associate, you will have the opportunity to assist the controller with Accounts Receivable and Payable, daily reporting tasks, and managing purchasing. Additional duties include assisting with the Will Call desk, customer service and phone orders. We are searching for an organized, hardworking team player with a professional personality. Attention to detail and trustworthiness is a must. Please provide references	AA ENT
DAYS/HOURS: Mon/Tues/Thurs/Fri 7:45 am - 4:30 pm; Sat 7:45 am to 1:00 pm TYPE OF BUSINESS: Dairy Products Manufacturing and Distribution QUALIFICATIONS: Cashiering or Money Handling experience; Previous office and customer service experience a plus Experience with Windows and Microsoft Office; able to learn new computer program DESCRIPTION: Family owned and operated dairy products distributor. Our niche is high quality ice cream and frozen yogurt mixes and premium sour cream produced on site. In our small, busy office many people wear many hats. As the Accounting Associate, you will have the opportunity to assist the controller with Accounts Receivable and Payable, daily reporting tasks, and managing purchasing. Additional duties include assisting with the Will Call desk, customer service and phone orders. We are searching for an orgainized, hardworking team player with a professional personality. Attention to detail and trustworthiness is a must. Please provide references	8/6/2003 Ер) Т
DAYS/HOURS: Mon - Fri 8:30 am - 5:30 pm TYPE OF BUSINESS: Dairy Products Manufacturing and Distribution QUALIFICATIONS: Associate Degree in Accounting, Business, or similar Previous office and customer service experience a plus. Experience with Windows and Microsoft Office; able to learn new computer program DESCRIPTION: Family owned and operated dairy products distributor. Our niche is high quality ice cream and frozen yogurt mixes and premium sour cream produced on site. In our small, busy office many people wear many hats. As the Accounting Associate, you will have the opportunity to assist the controller with Accounts Receivable and Payable, daily reporting tasks, and managing purchasing. Additional duties include assisting with the Will Call desk, customer service and phone orders. We are searching for an organized, hardworking team player with a professional personality. Attention to detail and trustworthiness is a must. Please provide references	8/6/2003
DAYS/HOURS: Monday-Friday 8:30am-5:30pm TYPE OF BUSINESS: CPA firm. QUALIFICATIONS: Previous CPA, accounting and tax experience desirable. Data entry and 10-key experience required. DESCRIPTION: Staff Accountant performing accounting, tax and MAS functions, including tax returns and research projects. (MonsterTrak Job Number 397901)	8/8/2003 E+f
DAYS/HOURS: Full Time hours TYPE OF BUSINESS: QUALIFICATIONS: Basic A/R or A/P experience or education. Ten Key by touch. Detail oriented. Computer skills: word, excel, will be trained on our accounting system. Works well independently. Customer service oriented. DESCRIPTION: Will be responsible for invoicing customers; applying payments; daily, weekly, monthly & yearly reports; assisting the Credit Manager as directed to maintain cash flow.	8/13/2003 En T
DAYS/HOURS: Monday-Friday 8am-5pm / permanent position TYPE OF BUSINESS: Established lessor, which has been in business since 1998. QUALIFICATIONS: We are seeking aggressive, energetic inside sales professionals from all levels of	8/14/2003

Notes	Call Date
DESCRIPTION: Candidate's general duties include preparation of daily inventory report, A/P, A/R control. We offer a competitive compensation package that is commensurate with experience. Become a part of our team, and work in a modern, cutting edge technology environment. NOTE: This is not a telecommuting or remote location position.	
DAYS/HOURS: Monday thru Friday, 40 hrs/wk TYPE OF BUSINESS: Private corporation overseeing commercial operations and providing accounting services for funded research for CSLA campus. QUALIFICATIONS: Candidate must have a Bachelor's Degree and three years of accounting experience. At least one year work experience with contract and grant accounting required. Working knowledge of OMB A-133, OMB A-21, OMB A-110. Candidate must also have superior analytical skills, budget management, strong computer skills, knowledge of Excel, use and development of spreadsheets, '10 key , and data entry. The successful candidate will also have a front-line "service" philosophy. DESCRIPTION: The Financial Analyst will provide support to University faculty/principal investigators that direct the research projects, by providing post award administration as designed by the funding agency. He/she will also be responsible for the review of budget proposals and will also review award documents and agreements for account set up. This employer provides excellent benefits.	10/16/200: BS EH
DAYS/HOURS: Monday thru Friday, 40 hrs/wk TYPE OF BUSINESS: Private corporation overseeing commercial operations and providing accounting services for funded research for CSLA campus. QUALIFICATIONS: Completion of a four-year college degree in accounting, finance, general business or related field preferred. Candidate must have two years experience in budgeting and fiscal management, and a working knowledge of computer programs. Must have superior analytical, budget management, and strong computer skills. Must also have knowledge of Excel, PeopleSoft, use and development of spreadsheets, 10 key, and data entry. The successful candidate will also have a front-line "service" philosophy, as there is a great deal of interface with faculty, granting agencies and other clients. DESCRIPTION: The Accounting Technician reviews budget proposals for correctness and sufficient details with regard to direct and indirect costs. This employer provides excellent benefits.	10/16/2003 B ⁵ EXP
DAYS/HOURS: M - F 8:00 AM -5:00 PM TYPE OF BUSINESS:: Payroll, Tax Service and Human Resource benefits outsourcing to small to medium-sized businesses. Refer to our web site at www.paychex.com for complete information on our Company. QUALIFICATIONS/ DESCRIPTION: : Employees in this high exposure function have a unique opportunity to interface with clients, via telephone, on a regular basis, as well as with representatives from a number of other corporate-wide departments. Because this is an entry-level opportunity, Paychex will provide successful candidates with professional classroom training to learn the technical information necessary to succeed! On-going promotional opportunities are available after 12-15 months in this position. Qualified candidates will have 1-2 years customer service experience in a professional business setting, strong analytical/mathematical ability, problem solving skills, data entry skills, excellent oral & verbal communication skills, and an AAS degree in a related business field: Payroll or accounting experience a plus, but not required.	10/17/200: EX. P
DAYS/HOURS: Full time TYPE OF BUSINESS: Super Market QUALIFICATIONS/ DESCRIPTION: Entry level position. Bank reconciliation, work with G/L, computer skills, perform clerical duties, A/P and A/R plus. Looking to fill ASAP.	10/20/200: EN T
DAYS/HOURS: 8am-5pm TYPE OF BUSINESS: Leading manged health care services. QUALIFICATIONS: Prefer candidates with customer service experience from a call-center, banking, telemarketing environment: receptionist experience: Accounts Receivable background/training: computer literate within Windows	10/22/200 EX

Notes	Call Date
environment. DESCRIPTION: Membership Accounting Representatives are responsible for setting up new accounts, enrolling members, addressing inquiries from members, and reconciling clients' accounts. (Monstertrak#1191252)	
DAYS/HOURS: M-F 5/40 TYPE OF BUSINESS: University QUALIFICATIONS: B.S. & 3yr. acctg. exp., min. 1 yr. exp. with contract & grant accounting, working knowledge. Superior analytical skills, budget manaagement, strong computer skills, knowledge of Excel, 10 key, data entry, front-line "services" philosophy DESCRIPTION: Provide support to University faculty/principal investigators that lirect the research projects, by providing post award administration as designated by he funding agency.	10/21/2003 B ⁵
DAYS/HOURS: Mon-Fri 7:30am-4:00pm TYPE OF BUSINESS: The world's leading business jet manufacturer. QUALIFICATIONS: Bachelor's degree in Accounting or closely related field. Strong leadership ability. Energetic. Customer focused. Team blayer. Proven analytical, communication, and computer skills a must. DESCRIPTION: Challenging position. Responsibilities include timekeeping, Accounts Payable, Accounts Receivable, service order, job costing, various account econciliations, cost control and financial analysis. (MonsterTrak Job Number 014438)	10/22/2003 B
DAYS/HOURS: M-F 5/40 TYPE OF BUSINESS: University QUALIFICATIONS: 4yr. college degree in accounting, finiance, general business or related field. 2yr.exp. in budgeting and fiscal management, superior analytical, budget management, & strong computer skills, knowledge of Excel, peopleSoft, 10 key, data entry, front-line service" philosophy. DESCRIPTION: Reviews budget proposals for correctness & ufficient details with regard to direct and indirect costs.	10/22/2003 67
DAYS/HOURS: PT hrs, shift may vary TYPE OF BUSINESS: Manufacturer of cabinet loors QUALIFICATIONS: Excellent customer skills, computer literate; detail oriented, excellent communication/written skills, 10 key by touch, able to operate basic office machines, able to work overtime as needed. DESCRIPTION: Enter daily billing citivity of all orders manufactured, audit UPS manifest daily to track freight charges er order, update production status on orders as needed, assist department with illing research as required, occasional contact with internal customers on billing uestions, and other duties as needed. Location: Monrovia. NO TELEPHONE CALLS, PLEASE.	10/24/2003 ENT
DAYS/HOURS: FT TYPE OF BUSINESS: Digital manufacturer QUALIFICATIONS: A degree in Accounting is preferred plus 3 years of experience in a similar type osition is required. Candidates are required to be proficient with SBT, Peachtree and dicrosoft Excel and Access. Knowledge of Oracle system is an advantage. DESCRIPTION: Send resume with salary qualifications.	10/29/2003 BJ ETT
AYS/HOURS: M-F 7am to 4pm TYPE OF BUSINESS: Nursery Supply-Soil mendments QUALIFICATIONS: Experience with accounts payable; data entry; ood communication skills DESCRIPTION: Accounts payable, data entry, light hones; typing; general office duties.	10/29/2003 E+1
AYS/HOURS: Monday to Friday 8:30am to 5:30pm TYPE OF BUSINESS: Churchill lanagement is a 40-year-old investment management firm specializing in stocks, onds, real estate, and trust deed investments for high net-worth companies. QUALIFICATIONS: Great attention to detail and ability to meet deadlines. Good math nd analytical ability. Securities or bank experience a plus DESCRIPTION: Assist Operations manager with account reconciliations and coordinate bank and stock rokerage information utilizing Excel and Advent programs. In charge of compiling nd checking various reports for client servicing meetings. (Monstertrak#679971)	10/29/2003 E+f
AYS/HOURS: To be arranged. TYPE OF BUSINESS: Universal Merchant Services, nd its affiliates, provide merchants the tools to accept all major Credit Cards,	10/30/2003

Notes	Call Date
ATM/Debit Cards, Personal Checks - Electronic Check Processing and Gift Cards, as well as online Internet transactions for local retail merchants as well as large National Retailers such as Nordstrom, Abercrombie & Fitch, Kinko's, Macy's, Circuit City, TGI Friday's, and many more! QUALIFICATIONS: We are seeking FULL TIME Account Executives at our Costa Mesa office. No formal experience is required. Most of our Account Executives are recent college graduates and or are individuals looking for a stable, high-paying career in sales. Applicants should enjoy meeting and establishing relationships with customers. We offer an in depth training program as well as a \$3,000.00 monthly draw program. We have an extremely generous uncapped commission schedule as well as residual program giving the dedicated individual the chance to excel financially quickly. Our average Account Executive earns \$8,000.00 per month. DESCRIPTION: Our requirements are: Great communication skills. Professional image and a winning attitude Strong sense of integrity and professionalism. In this position, you'll enjoy a number of unique perks, including: Comprehensive two-week training program. Association with an innovative financial industry leader. Independence balanced by a team-oriented environment.	TD 7
DAYS/HOURS: 9 AM to 6:30 PM Monday-SaturdayTYPE OF BUSINESS: Used Car Dealership QUALIFICATIONS: Speak English and Spanish and no experience necessary. DESCRIPTION: Call on past due accounts. House and finance company accounts, receive finance company payments. Make reciepts and receive house payments.	10/30/2003 NT
DAYS/HOURS: M-F 9am-6pm TYPE OF BUSINESS: Computer and E-Store QUALIFICATIONS/ DESCRIPTION: Need to know how to operate the quick book really well.	11/4/2003 ZP J
DAYS/HOURS: Monday-Friday, 8:30am-5:30pm TYPE OF BUSINESS: Patent Law Firm QUALIFICATIONS: Applicants must possess general accounting knowledge, effective organizational and communication skills. Qualified applicants will be able to handle confidential information appropriately. Must be able to operate office machines including typewriter, photocopier and fax machines and type 30 wpm. Must be able to lift and carry up to 15 pounds. DESCRIPTION: Collections and Accounts Receivable: Handle 30-60 day collections, courtesy calling, faxing and emailing. Prepare 60 and 100 day collection letters and assist with foreign collection letters. Process invoice requests from clients. Prepare A/R reports for weekly meetings. Scan A/R correspondence. Prepare cash receipts books. Billing: Mail final invoices to clients. Assist in preparing and editing WIP books. Input client cost entries. Input attorney changes in billing system. Assist Billing and Collections Administrators as necessary. (Monstertak#768755)	11/6/2003 ENT
DAYS/HOURS: P/T TBD TYPE OF BUSINESS: Offers private & group foreign language instruction on our campus & throughout the Southern California region. Also offers ESL, General Education & tutoring. QUALIFICATIONS: Needs accounting courses for clerk. Needs to be good in math and able to use computer. Knowledge of Peachtree helpful and MS Office also DESCRIPTION:Prepare tax returns for individuals during tax season. Off season help out with general duties in the school. Work with customers, students and staff. Place orders and help with inventory of supplies and library. (Monstertrak#1197129)	11/6/2003 FN J
DAYS/HOURS: TYPE OF BUSINESS: Offers private & group foreign language instruction on our campus & throughout the Southern California region. Also offers ESL, General Education & tutoring. QUALIFICATIONS: and tax course for tax preparer. Needs to be good in math and able to use computer. Knowledge of Peachtree helpful and MS Office also. DESCRIPTION: Prepare tax returns for individuals during tax season. Off season help out with general duties in the school. Work with customers, students and staff. Place orders and help with inventory of	11/6/2003

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Notes	Call Date
supplies and library.(Monstertrak#1197129)	1
DAYS/HOURS: Monday-Thursday 8:00am-5:00pm TYPE OF BUSINESS: Manufacturer of injectable pharmaceuticals. QUALIFICATIONS: The qualified candidate will understand Cost Accounting and General Ledger. Accounting degree or relevant experience required. DESCRIPTION: The Finance department is looking for a dependable representative. Must be able to work quickly and accurately, and handle a high volume of paperwork flow. Experience prefered. This position has potential for growth. (MonsterTrak Job Number 716435)	11/19/200: С.р.Р
DAYS/HOURS: Full Time TYPE OF BUSINESS: CPA Firm QUALIFICATIONS: College degree, accounting experience a +, progress towards CPA exam a +. DESCRIPTION: Entry level staff accountant. (MonsterTrak Job Number 1204681)	12/2/2003
DAYS/HOURS: 9-5:30 TYPE OF BUSINESS: Accounting/CPA Firm QUALIFICATIONS: Bilingual required (Chinese). Some experience preferred, but not required. Will train. Must be aware of proper office etiquette. Friendly. Pleasant personality. DESCRIPTION: Data entry, process payroll checks, answering phones, greeting clients, filing, basic office duties	12/3/2003 EN T
DAYS/HOURS:: M-F 8:00am-5:00pm TYPE OF BUSINESS: Growing, busy company in the LAX area. Specializing in ocean in-bound from all of Asia. Great working environment. Good benefits. Easily accessible location from freeways. QUALIFICATIONS: : Computer skills. Knowledgeable in Quickbooks and Excel. Good with numbers. Motivated and Hardworking. Team Player. Fast learner with organizational skills. DESCRIPTION:: We are looking for someone to handle all of the bookkeeping and general financial controls. Will handle bank accounts and reconciliation, agent payments and reconciliation, financial reports, payroll, etc. We will train the specifics of our system to qualified employee. Advancement opportunities available within our growing company. Monstertrak# 1206841	
DAYS/HOURS: Flexible TYPE OF BUSINESS: CPA Office QUALIFICATIONS/DESCRIPTION: Answering phone, filing, data entry, knowledge of Microsoft Word and Excel. Willing to train.	12/9/2003 EN T
DAYS/HOURS: Minimum 20 Hours/Week TYPE OF BUSINESS: Chemical processing manufacturer with over 150 employees located in the City of Commerce. QUALIFICATIONS: The successful candidate should be taking accounting courses in school and looking for hands on accounting experience. He or she should know Excel and be detail oriented and like paperwork and not be afraid of numbers. DESCRIPTION: Assisting the accounting department in filing, data entry, paperwork processing and organizing accounting data for auditing purposes. (MonsterTrak Job Number 1207880)	12/10/2003 EV T
DAYS/HOURS: M-F, 7am to 3:30pm TYPE OF BUSINESS: Clay Manufacturer QUALIFICATIONS/DESCRIPTION: Bookkeeping, some accounting experience, invoicing, purchase orders, check printing, placing orders. Looking for detail oriented individual.	12/11/2003 EN ^T
DAYS/HOURS: Mon-Fri; 7-3:30 PM TYPE OF BUSINESS: Clay Manufacturer QUALIFICATIONS/ DESCRIPTION: Bookeeping, some accounting experience, invoicing, purchase orders, check printing, placing orders, looking for detail-oriented individual.	12/12/2003
DAYS/HOURS: Full Time TYPE OF BUSINESS: Title Insurer QUALIFICATIONS: Bachelors degree in Accounting, Finance or related field. DESCRIPTION: ENTRY LEVEL FINANCIAL AUDITOR. This position requires 50% out-of-town travel conducting audits of our Offices. The ideal candidate will have a college degree in Accounting or Finance and excellent written and verbal communication skills. Professionalism, accuracy, integrity, and stamina are essential to this position. This position requires the ability to interface well with all levels of Management and offers	12/17/2003 B 5

Notes	Call Date
excellent potential for career development and advancement. Fidelity National Financial is a leading Financial Services Institution and offers a highly competitive salary and an excellent benefits package. (MonsterTrak Job Number 1209902)	
DAYS/HOURS: Schedule To Be Arranged TYPE OF BUSINESS: QUALIFICATIONS: A Bachelor's degree with an emphasis in accounting, finance, or a related area is required, along with CPA certification and at least 5+ years public accounting experience (Big 4 preferred). A minimum of 5 years management experience in a national corporate environment is also a must, as is experience with n.ainframe accounting systems and in research and application of GAAP and financial reporting and disclosures. In addition, you must have a thorough understanding of manual accounting systems and related internal controls, strong communication, problem solving, and organizational skills, and proficiency with Windows, including Excel and Word. DESCRIPTION: You'll assume responsibility for delivering financial information and analysis to management. This will include monthly internal financial statement, gross profit analysis by product line, semi-annual reporting packages, government surveys, and annual audited financial statements. You'll also stay on top of technical pronouncements and disclosure requirements, conduct technical accounting research to ensure compliance with US GAAP, and monitor internal controls. Additionally, you'll act as point person for outsourced accounting staff and other departments to resolve accounting issues, and perform other duties as assigned. Job code must be included for further consideration. No phone calls please. (Monstertrak#1210844)	RS EXP
DAYS/HOURS: 9A-5P TYPE OF BUSINESS: Professional Security Services QUALIFICATIONS: Must be an accounting major and must have had completed a minimum of 8 units in accounting, math and computers. This job is ideal for beginners. Must have 3.0+ GPA. DESCRIPTION: Payroll, A/R, A/R, customer service & office work.	1/7/2004 EN T
DAYS/HOURS: PT hrs, shift may vary TYPE OF BUSINESS: Manufacturer of cabinet doors QUALIFICATIONS: Excellent customer skills, computer literate, detail oriented, excellent communication/written skills, 10 key by touch, able to operate basic office machines, able to work overtime as needed. DESCRIPTION: Enter daily billing activity of all orders manufactured, audit UPS manifest daily to track freight charges ber order, update production status on orders as needed, assist department with billing research as required, occasional contact with internal customers on billing questions, and other duties as needed. Location: Monrovia. NO TELEPHONE CALLS, PLEASE.	1/8/2004 ENT
DAYS/HOURS: 8-5 Monday-Friday TYPE OF BUSINESS: Manufacturer of injectable oharmaceuticals. QUALIFICATIONS: Must have degree in Accounting or Business olus 1-2 years experience. Strong apptitude for all aspects of accounting, including auditing, reporting, A/P, A/R, GL etc. DESCRIPTION: Pharmaceutical manufacturer needs help in different areas of accounting department. Duties will focus on one area in particular, but will allow for growth in all areas. Room for professional growth and achievement are offered. Focused areas of accounting include: internal audit, reporting, A/P, GL, A/R etc. The right candidate will be willing to work some overtime as needed. Help needed immediately. (MonsterTrak Job Number 1216811)	1/16/2004
DAYS/HOURS: M-F Flexible (afternoons preferred) TYPE OF BUSINESS: CPA firm. QUALIFICATIONS: Accounting student preferred. DESCRIPTION: Data entry, reconciliations, answering telephone, scanning, filing, misc admin duties. (MonsterTrak Job Number 1216975)	1/16/2004 ENT
DAYS/HOURS: 5-20 Hours Per Week TYPE OF BUSINESS: Computer consulting firm QUALIFICATIONS: The candidate must have good Excel skills and be able to communicate effectively. Intern must report to Pasadena office, no telecommunting. DESCRIPTION: The intern will assist corporate controller and accounting staff with daily accounting functions. Opportunity to gain experience in accounting and finance.	1/23/2004 GNT

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Notes	Call Date
experience (entry level through serior level). Candidates must have a strong desire to be the best. Excellent communication skills Extremely self-motivated and competitive Ability to think quickly on your feet Ability to close deals Must enjoy a fast-paced, energetic environment Desire to grow both personally and with the company Must be professional, yet social and assertive Must be skillful in negotiation. DESCRIPTION: Account Executives are responsible for generating new business, building relationships with clients and maintaining existing business. Company provides paid training and fresh leads monthly. Our compensation package is second to none in the industry: base salary, commissions, benefits and 401K options. Six figure potential in the second year.	
DAYS/HOURS: Monday-Friday 9:00am-5:30pm TYPE OF BUSINESS: C.P.A. Firm QUALIFICATIONS: Accounting Major or Business related Major, CPA candidate. Must speak Mandarin and have good English communication skills. DESCRIPTION: Staff Accountant for CPA firm. Accountant will prepare general ledger, trail balance tax returns, etc. We can sponsor your CPA certificate. (MonsterTrak Job Number 209150)	8/14/2003 BB
DAYS/HOURS: Mon-Fri 8:30am-5:30pm Plus O/T If Necessary TYPE OF BUSINESS: Marketing QUALIFICATIONS: Must have general accounting knowledge and be proficient in PC/Windows and MS Office. Bilingual Spanish a plus. Seeking a fast learner who is dependable, a good communicator and can multi-task. DESCRIPTION: Job responsibilities include data entry and account reconciliation. Will research discrepancies, process payments/adjustments accurately and update Excel spreadsheets. The ideal candidate must be sharp, well-organized, detail- oriented and be able to work independently as well as with a team. (MonsterTrak Job Number 931020)	8/14/2003 ENT
DAYS/HOURS: M-F 40plus TYPE OF BUSINESS: Rehabilitation Center QUALIFICATIONS: DESCRIPTION: Under direct management supervision, apply accounting, analyze and prepare financial reports. Prep for review by management the entries to general ledger accounts, documetnation of business transactions, information, regarding assets, liabilities, and capital, and balance sheets, profit and losso statemetns and other financial reports	8/14/2003 EN T
DAYS/HOURS: P/T TBD TYPE OF BUSINESS: Accounting Firm QUALIFICATIONS: Some post high school DESCRIPTION: Prepare tax returns for individuals or small businesses but do not have the background or responsibilities of an accredited or certified public accountant. Interviews client to obtain additional information on taxable income and deductible expenses and allowances. Calculates form preparation fee according to complexity of return and amount of time required to prepare forms. Knowledge of administrative and clerical procedures and systems such as word processing systems, filing and records management systems, stenography and transcription, forms design principles, and other office procedures and terminology	8/14/2003 5 у Т
DAYS/HOURS: 5 days/wk, 8 hrs daily/ 40 hrs/wk TYPE OF BUSINESS: Cement Manufacturer/ Ready Mix Concrete QUALIFICATIONS: Min 2 years college degree required. 10 key by touch. Experience with excel; database work with Access a plus. DESCRIPTION: RMC & cement billing, RMC pre-billing review, COD payment data entry and reconciliation, process freight bill, assist with costumer price file, coordinate with dispatch, sales re: diversions and missing tickets, other miscellaneous duties as required.	8/19/2003 AA EN T
DAYS/HOURS: 15-20 hrs/week TYPE OF BUSINESS: Banking(retail) QUALIFICATIONS: High School Gradurate Bilingual(Chinese/English) DESCRIPTION: Accept Deposits, Cash Checks, Issue cashier's check, Accept Tax deposit, accept Ioan payment, pay withdrawals, Issue travelers cheques, Filing reports.	8/20/200 3 ЕNJ

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DAYS/HOURS: M-F 8-5 TYPE OF BUSINESS: CPA firm QUALIFICATIONS: Organization skills, typing skills. Communication skills, computer knowledge, payroll and quarterly filing, public accounting experience is very helpful. DESCRIPTION: Process payroll, printing payroll checks, process report and other miscellaneous duties.	9/18/2003 EXP
DAYS/HOURS: Hours flexible TYPE OF BUSINESS: Newport Communications. QUALIFICATIONS: Filing, computer skills helpful DESCRIPTION: Data entry for accounts payable & receivable. (MonsterTrak #1165916)	8/25/2003 EN Í
DAYS/HOURS: Mon-Fri 3pm-8pm, TYPE OF BUSINESS: Immigration service, Income Tax service, Income Tax school QUALIFICATIONS: Bilingual English/Spanish. Type 40 wpm. Computer literate. Good attitude. Accounting major a plus. Will train. DESCRIPTION: Prepare tax returns. Will train. Assist clients with letters from government agencies. Other duties as assigned. (MonsterTrak #1000810)	8/27/2003 ENT ;
DAYS/HOURS: FT TYPE OF BUSINESS: Oil Company. QUALIFICATIONS: Basic A/R or A/P experience or education. Ten key by touch, detail oriented, computer skills, Word, Excell, will be trained on our accounting system. Organized and follows through, works well independently, customer service oriented. DESCRIPTION: Responsible for invoicing customers; applying payments; daily, weekly, monthly & yearly reports; assisting the Credit manager as directed to maintain cash flow.	9/2/2003 EN T
DAYS/HOURS: Monday-Friday, 8:00am-5:00pm, Flexible (40 Hours/Week) TYPE OF BUSINESS: Automobile Dealership QUALIFICATIONS: Accounting background. Good with numbers. Detail oriented. Training will be provided. DESCRIPTION: Accounting duties. Office contract processing.	9/4/2003 ЕЮ ⁷
DAYS/HOURS: Schedule To Be Arranged TYPE OF BUSINESS: Credit Union in Pasadena with assets of \$110 million. QUALIFICATIONS: The ideal candidate will be friendly and detail-oriented. Experience in effective bank reconciliation, General Ledger reconcilement, accounts payable, month-end closing, financial statements, investment accounting and accrual accounting. Strong computer skills are a must and a strong working knowledge of Excel. We are looking for a team player with good communication, planning and organization skills. Two years experience required. JOB DESCRIPTION: Seeking candidates for the position of Accounting Specialist. This is an excellent opportunity for an accounting professional. The credit union offers an excellent benefits package including pension and 401(k) plans.	9/4/2003 EHP
DAYS/HOURS: 20-25 Hours/Week, Monday-Friday 9am-6pm TYPE OF BUSINESS: Computer Technology solutions provider based in Southern California QUALIFICATIONS: Must have experience working with computers and spreadsheet ⁴ application. Good verbal skills. JOB DESCRIPTION: Match invoices with shipping documents. Post invoices. Process payments. Filing and general office work.	9/4/2003 EN T
DAYS/HOURS: M-F 8-5 TYPE OF BUSINESS: Bio Science QUALIFICATIONS: Recent graduate from an accredited University with a BS in Accounting. Must have prior intemships in accounting. Knowledge of Excel, Word, and PowerPoint. DESCRIPTION: Biosense Webster, a Johnson & Johnson Company has an immediate need for a Associate Accountant to work in our Diamond Bar location. The responsibilities will be as follows: Provide assistance with month-end financial close and accounts reconciliation. Interacts with management for explanation, recommendation, and recording of financial data in accordance with GAAP and J&J standards. Financial Reporting to local management and J&J Corporate Headquarters. Analysis of monthly operating results and variances: actual results vs. budget and forecast Support budgeting and forecasting process: consolidation, analysis, review and presentation Build financial models and perform other ad hoc	9/10/2003 B S

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analysis Manage day to day accounting functions - vendor payables, expense reports, trial balance, balance sheets and income statements Maintain Fixed Assets system for all departments Balance inter-company accounts monthly with each department, investigate differences in inter-company accounts and ensure balancing entries are recorded in a timely manner Participate in general ledger reconciliation process Investigate and prepare the necessary correcting journal entries for all open reconciling items Reconcile bank accounts Prepare/post recurring and one-time month end journal entries prior to closing of each month's results: suggest improvements to month-end closing process Plan/implement department policies and procedures: assist in choosing and implementing new information systems or system enhancements. (MonsterTrak Job Number 1173610)	
DAYS/HOURS Monday-Friday 7:30am-4:00pmTYPE OF BUSINESS: Industrial supplier and integrator. QUALIFICATIONS: Industrial Supplier serving Southern California since 1949 seeking a highly motivated individual proficient with Win98 & Office 2000 Suite-Word, Excel, and PowerPoint. High school degree or 2 years experience in accounting required. Proficiency in typing and ten-key a plus. DESCRIPTION: General Accounting work including filing, Accounts Receivable, Accounts Payable, spreadsheet, data entry and phone coverage. Benefits include 100% Employee Medical, Dental, Vision. 401k matching at 8%!	9/11/2003 AR EN
DAYS/HOURS: M-F 8.30AM-5PM TYPE OF BUSINESS: Computer Assembly QUALIFICATIONS: University degree by accounting or related field, at least 3 years experiences working directly at GL and trial balance level under manufacturing environment, analytical capability, detail oriented mind with good communication skills, and fair knowledge of Solomon system. DESCRIPTION: JE review, account reconciliation, manufacturing cost allocation, trial balance preparation for pre-period closing, AP/AR supervision, costing/financial analysis, monthly managerial report, and ad hoc project assistance to management.	9/11/200: EXP
DAYS/HOURS: 8:00 am - 5:00 pm TYPE OF BUSINESS: CPA Firm QUALIFICATIONS: Bachelor in Business Administration with emphasis in Accounting. Some CPA firm or accounting experience preferred. DESCRIPTION: Assist in audits and reviews. Prepare tax returns and assist/perform accounting work. (MonsterTrak Job Number 1175494)	9/15/200: F
DAYS/HOURS: Flexible; Office hours are 9am-9pm TYPE OF BUSINESS: Income Tax Preparation QUALIFICATIONS: Being a tax preparer requires in-depth knowledge of federal and state laws. The applicants need to take a comprehensive income tax course. Liberty's Tax School involves 60 hours of classroom instruction in addition to individual study and examinations. Graduates with the good performance may seek employment with Liberty Tax Pornona Office or Chino Office for the upcoming tax season. The cost for books and materials is \$149.00. The classes will be held at our Montclair office. DESCRIPTION: Prepare individual income tax returns.	9/24/2003 EP ¹
DAYS/HOURS: M - F 8:00 AM -5:00 PM TYPE OF BUSINESS:: Payroll, Tax Service and Human Resource benefits outsourcing to small to medium-sized businesses. Refer to our web site at www.paychex.com for complete information on our Company. QUALIFICATIONS/ DESCRIPTION: : Employees in this high exposure function have a unique opportunity to interface with clients, via telephone, on a regular basis, as well as with representatives from a number of other corporate-wide departments. Because this is an entry-level opportunity, Paychex will provide successful candidates with professional classroom training to learn the technical information necessary to succeed! On-going promotional opportunities are available after 12-15 months in this position. Qualified candidates will have 1-2 years customer service experience in a professional business setting, strong analytical/mathematical ability, problem solving skills, data entry skills, excellent oral & verbal communication	1/17/2004 E+F A

Notes	Call Date
skills, and an AAS degree in a related business field. Payroll or accounting experience a plus, but not required. Willing to attend a two week training in Rochester, New York (expense paid)	
DAYS/HOURS: Monday-Friday, 8:30am to 5:30pm TYPE OF BUSINESS: Independent Business Bank QUALIFICATIONS: Banking experience and/or college degree in Accounting a plus. The ideal candidate will possess strong analytical and communications skills. PC proficient including MS Windows, Word and Excel.Someone who is willing to make a long term training commitment and to put forth the time and effort needed to work towards a promising banking career. The right candidate will be able to show, from previous work and school experience, that they are a candidate worth considering. DESCRIPTION: Looking for an individual to assist Controller in various bank accounting and finance projects and preparation of ad hoc reports. This is an excellent opportunity for a self motivated individual to learn about the accounting and finance functions of the Bank. (MonsterTrak Job Number 1218509)	1/21/2004 AR EN T
DAYS/HOURS: To be determined TYPE OF BUSINESS: Wholesaler QUALIFICATIONS: MS Word and Excel. Quickbook is a plus. Fluent in Mandarin is a plus. DESCRIPTION: Data entry, answer phones, accounts payable and accounts receivable. Other office work as required.	1/21/2004 ENT
DAYS/HOURS: Full or Part time TYPE OF BUSINESS: Financial Services QUALIFICATIONS: Computer and payroll knowledge and knowledge of Creative Solutions payroll programs a plus. DESCRIPTION: Accounting for payroll and tax services for different accounts; clear chaecks and tax prep.	2/9/2004 EN Í
DAYS/HOURS: Work hours to be arranged TYPE OF BUSINESS: Real Estate Development Firm QUALIFICATIONS: Our company has an opening for a knowledgeable and financially astute person to join our Land Accounting Team. Our deal candidate will have 2+ years of direct, hands-on, experience in real estate accounting. Job Costing, G/L and JD Edwards One World experience a plus. In addition, our ideal candidate must be willing to prove their value in a fast-paced environment, while utilizing a problem solving approach to overcoming all challenges hey will face. If you're interested in a career with our company, send your resume including salary history and requirements) to Empire Companies by way of either of he following means:	3/5/2004 EXP
DAYS/HOURS: 5 days/8 hrs TYPE OF BUSINESS: Jacuzzi Bath and Spa, a world eader in the spa and hydrotherapy industry. QUALIFICATIONS: Must have prior cost accounting experience in a manufacturing environment. Bachelor's degree in Accounting or Finance required. MBA a plus. CPA a plus. AS400 (query) and Access experience a plus. DESCRIPTION: Monitor inventory management processes and develop improved processes for greater efficiencies Assist engineering and burchasing with setting and maintaining standard cost and product routing information Monitor and report variances from standard Develop reports and analysis for cost improvement initiatives Track inventory reserves for monthly financial closing Perform reconciliation's of perpetual inventory to the general ledger Monitor burchased products accounting to maintain and update standard material costs Monitor working capital performance (Inv days/turnover) Perform general plant accruals and reserves for month-end closing Coordinate monthly close to ensure leadlines are met. Coordinate inventory audits with external auditors and accounting thaff.	9/30/2003 EA BS
DAYS/HOURS: Monday-Friday, 9:00am-5:30pm 1 hour lunch TYPE OF BUSINESS: Food manufacturer of authentic seasoning. QUALIFICATIONS: Minimum two to three years work experience in accounts receivable, accounts payable, general ledger unctions, experience in SUN systems a plus, computer literate, MS office/Excel. We provide medical dental and 401k. Fluent in English and Cantonese preferred. Must be	271
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eligible to work in United States. DESCRIPTION: Duties include accounts receivable, accounts payable, general ledger functions. Additional assignments from supervisors. Speaking and reading Chinese might be required from time to time. (Monstertrak#1185193)	•
DAYS/HOURS: 25-30hr/wk TYPE OF BUSINESS: Computer Retail QUALIFICATIONS: One year accounting classes, detail orienated, quick leaner. DESCRIPTION: Data entry & filing.	10/8/2003 ED T AF
DAYS/HOURS: 20hr/wk TYPE OF BUSINESS: Consumer Electronics Manufacturer QUALIFICATIONS: Accounting major with some accounting experience. Must be knowledgeable/experienced in Quickbooks, be computer literate, accurate data entry skills and an eye for detail. DESCRIPTION: Enter key invoice and payment information into Quickbooks accounting software on a daily basis.	10/9/2003 EXP
DAYS/HOURS: Schedule To Be Arranged TYPE OF BUSINESS: LED Electronics Manufacturer QUALIFICATIONS: Good customer skills to maintain relationship internally and with customers, excellent telephone skills and detail-oriented & self- motivate individual is a must. Computer knowledge in Window 98, MS Word, Excel and Outlook is also required. DESCRIPTION: Immediate opening for part-time or full- time Accountant who will provide thorough performance in general duties in Accounting Department, such as AR, AR etc. (MonsterTrak Job Number 1119387)	10/13/2003 ENT
DAYS/HOURS: M-F 8-5 TYPE OF BUSINESS: Nissan Dealership QUALIFICATIONS: Must have Reynolds & Reynolds and dealership accounting office experience. Looking for ambitious personnel with a desire to grow within a large publically owned dealership group. Accounting degree a plus but not required. DESCRIPTION: Daily duties may include paying and posting flooring, sending out A/R statements and preparing payroll. (MonsterTrak Job Number 1187607)	10/13/2003 EXP
DAYS/HOURS: 6:30a.m 2:00 p.m. and 8:30 a.m 4:00 p.m. TYPE OF BUSINESS: Rhinotek is the leading manufacturer of Original Equipment Manufacturer (OEM)compatible computer supplies in the U.S. For More than 20 years we have provided our customers with high quality products and top-rated customer service at great prices. Our reputation is outstanding. QUALIFICATIONS: 1-2 years of direct sales experience in a high volume out-bound business-to-business call center preferred. Proven track record of exceeding aggressive sales quotas "Protected Accounts". Ability to prospect and develop profitable business through lead generation, referrals, networking, and client retention. Strong sales negotiation skills required. Excellent interpersonal and communication skills are essential. Basic computer skills needed. DESCRIPTION: The company is experiencing rapid growth and requires highly skilled and accomplished Account Managers to grow our business and manage relationships with current clients. These are highly leveraged sales positions with significant opportunities for earning potential and growth for sales "closers". The ideal candidate will be goal oriented, a self-starter and possess a strong drive for results. Exceptional training provided. (Monstertrak#1187554)	minimum EXP
DAYS/HOURS: Flexible Monday -Saturday 9-6 TYPE OF BUSINESS: Accounting Firm QUALIFICATIONS: Must speak both English and Chinese, knowledge of Microsoft Word, Excel, Access, tax knowledgeBasic and intermediate Accounting courses with a minimum G.P.A. in core classes of 3.0. DESCRIPTION: Accounting data entry, computations, excel spreadsheets, analysis, tax research work, general office duties.	10/14/2003 EN T
DAYS/HOURS: 5 Days/Week TYPE OF BUSINESS: Computers, Consumer Electronics, and Networking Products QUALIFICATIONS: General ledger knowledge is required. Must have experience in data entry and filing, and also must be familiar with MS Word & Excel. Candidate must be independent, hard working, and willing to work under pressure. Mandarin speaking and SBT knowledge a plus.	10/16/2003 ENT

Notes	Call Date
involves decision making, creativity, managing a staff of 20+ people, managing the profits and losses, and development of other people and campaigns, and earning MUCH MORE \$\$\$MONEY\$\$\$! This is a once-in-a-lifetime opportunity. Positions are limited so please contact Danielle Carper to schedule an interview IMMEDIATELY (MonsterTrak Job # 251992)	
DAYS/HOURS: 8:30-5:30 TYPE OF BUSINESS: Marketing Services QUALIFICATIONS: College degree in Accounting or Finance. Must be proficient in Excel, detail oriented, have strong organization skills and a positive attitude. Should be self motivated and be able to work independently. Must have good communication skills. The ability to work effectively in large accounting systems, preferably PeopleSoft. DESCRIPTION:Great entry level opportunity to demonstrate your capabilities. Responsible for all finance operations for your account group. Prepares billing for assigned client account groups using PeopleSoft billing system and follow up on payment status. Opens projects for the account team to efficiently capture revenue and expenses by project. Keeps accurate and complete job files. Working with the account team resolves billing issues. Approves vendor invoices, codes the appropriate project number and sends original vendor invoices to Corporate Accounts Payable. Prepares monthly journal entries to ensure accurate accounting of revenue and expenses. Analyzes and verifies client project financial reports. Provides financial analysis and information to the account team and senior management. Assists the account team with special projects, reconciliation and forecasting. (MonsterTrak Job # 1252841)	ENT
DAYS/HOURS: M-F 9-5 TYPE OF BUSINESS: Accounting QUALIFICATIONS: Computer literate, strong Math and Language skills with excellent spelling an important consideration. Familiarity with legal billing systems not required but a plus: Firm is currently on Elite. Bookkeeping and/or accounting background a plus. DESCRIPTION: Time and Cost Data Entry Billing Reporting, A/R and A/P filing.	4/14/2004 ENT
DAYS/HOURS: Flexible hours - based on class schedule TYPE OF BUSINESS: Historical Museum QUALIFICATIONS: Positive attitude, desire to be productive, oride in the work done. Computer and accounting knowledge helpful. Proficient in MS Office software. Pleasant and presentable on the phone. DESCRIPTION: Varies according to workload. Talking with customers, vendors, accounting, data entry, and other office duties. (MonsterTrak Job # 1070881)	4/15/2004 ENT
DAYS/HOURS: Mon-Fri 8:30am-5:30pm TYPE OF BUSINESS:Loan Office QUALIFICATIONS/DESCRIPTION: Professional attire, computer/typing a must, excellent phone/communication skills, dependable, resposible, fast learner.	4/19/2004
DAYS/HOURS: Full Time Entry Level Hours to be arranged. TYPE OF BUSINESS: Advertising Agency QUALIFICATIONS: Some experience preferably. High energy berson for Pasadena Ad firm. Multi- tasking, detail orientated with staying power to assist account group. DESCRIPTION: Account Coordinator wanted for high-energy Pasadena ad firm. Multi- tasking, detail orientated with staying power to assist account group. Room for growth and benefits. (MonsterTrak Jpb # 1249504)	4/6/2004
DAYS/HOURS: Monday-Friday, 8:00 am-5:00 pm TYPE OF BUSINESS: Import Company QUALIFICATIONS/DESCRIPTION: Accounts receivable, cash receipt, bank reconciliation, general ledger, and financial statements. Other duties include account reconciliation, credit application processing, and filing. MS Office knowledge s a must; accounting software knowledge and import-export experience is a plus. Recent college graduates are encouraged to apply.	4/19/2004 EXP
DAYS/HOURS: 8:30 am to 5:30 pm TYPE OF BUSINESS: Distribute of Automotive and Construction Products QUALIFICATIONS: BS or BA degree in Accounting or Finance. Expert in Microsoft Office. Must be detail oriented. DESCRIPTION: -Data entry of daily transactionsAssist in preparing quarterly and yearly financial reports	4/19/2004 YAA

Notes	Call Date
Verifying bills with associated departmentsVerifying all accounting data prior to closing of month and yearCommunicating with Asia office on accounting discrepancies and issues. (MonsterTrak Job Number 1254823)	
DAYS/HOURS: 3 days a week 7:30-4:30 TYPE OF BUSINESS: A&D Manufacturing QUALIFICATIONS: College level accounting (at least 9 semester hrs) Knowledge of Excel, Word, and Outlook. DESCRIPTION: Assist in payables and cost accounting. Process invoices in Oracle. Perform cost accounting duties as assigned by cost accounting manager.	4/19/200 AA GNT
DAYS/HOURS:8:00 a.m. to 5:00 p.m. TYPE OF BUSINESS: Sells electronic items. QUALIFICATIONS: Accountant or Business Administration major, preferred evening student. Student must be multi-task. DESCRIPTION:Student must be multi task. Student must have a positive attitude and work six days a week. Student must be able to work during the day. Perform all accounting duties assigned to them. Student will have other duties and assignments too. Student must perform administrative duties as well as accounting duties. Multi-task. (MonsterTrak Job # 1255586)	4/20/2004 EN T
DAYS/HOURS: M-F 7:30-4:30 PM TYPE OF BUSINESS: General Engineering Contractor (pipeline installation) QUALIFICATIONS: MS Word Excel proficiency. Understanding of Accounts Payable, Payroll and Cost Accounting concepts. Professional, friendly and helpful attitude. Must be California Notary Public (or eligible and willing to become Notary). DESCRIPTION: Payroll-Union and Non-Union with related reporting requirements for approximately 50 employees. Personnel record keeping and maintenance. Answer telphones, greet visitors, filing and other clerical functions.	4/21/2004 Ex
DAYS/HOURS: PT to FT hrs, shift may vary TYPE OF BUSINESS: Manufacturer of Cabinet Doors QUALIFICATIONS: High school graduate. Excellent customer service skills, computer literate, must be detail oriented, excellent communication/written skills, 10 key by touch. Must be able to operate basic office machines. Must be able to work overtime as needed. DESCRIPTION: Enter daily billing activity of all orders manufactured, audit UPS manifest daily to track freight charges per order, update production status on orders as needed, assist department with billing research as required, occasional contact with internal customers on billing questions, and other duties as needed. Location: Monrovia. NO TELEPHONE CALLS, PLEASE.	4/21/2004 EN T
DAYS/HOURS: Monday, Thursday & Friday Hours Febrifile TYPE OF BUSINESS: Mortgage Broker QUALIFICATIONS: Hard working, money motivated, dependable. DESCRIPTION: Origination of toans, telemarketing, collecting documents from clients, selling interest rates. TRAINING PROVIDED!!!!	4/22/2004
DAYS/HOURS: Mon-Fri 9am-6:00pm TYPE OF BUSINESS: Ad Agency QUALIFICATIONS: This is an entry-level position and we are willing to train the right person with the following skills: Excellent communication skills, must know QuickBooks, must have accounting experience, team player, multitasking, detail priented, organized and professional. Only applicants with some experience and references will be considered. Spanish bilingual preferred. DESCRIPTION: Assisting Accounting Department with invoices, accounts payable, receivables, faxing, and general clerical work.	4/22/2004 E+P
DAYS/HOURS:To be arranged. TYPE OF BUSINESS:Mortgage Banker QUALIFICATIONS: No mortgage experience required! Minimum 2 years Sales experience (or) Bachelors degree required. In depth sales training program for qualified applicants. DESCRIPTION:Rapidly growing mortgage banker is seeking highly talented, self-motivated Sales professionals. Applicants must possess a strong work ethic and a desire to be compensated for your efforts, not your hours. Exclusive M2L- Direct Loan origination technology to assist skilled sales professionals with handling High volume. All mortgage leads provided. This is an actual sales job, not a	4/26/2004

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Customer service position! If you have the ability to build rapport with any type of Borrower and the closing skills to get the job done, come join our winning Team! (MonsterTrak Job # 1222784)	
DAYS/HOURS: M-F 40 hrs TYPE OF BUSINESS: Mortgage QUALIFICATIONS: Motivated person that pays attention to detail, great phone and organization skills, mortgage background preferred but will train, bilingual skills is a plus. Great opportunity for advancement. DESCRIPTION:	4/28/2004
DAYS/HOURS: 20-25 hrs/week M-F TYPE OF BUSINESS: Mortgage Broker QUALIFICATIONS: Hard-working, dependable, money-motivated self starters needed. DESCRIPTION: Origination of loans, telemarketing, collecting documentation from clients, selling interest rates. Training provided.	3/31/2004
DAYS/HOURS: Flexible hours - based on class schedule TYPE OF BUSINESS: Computer building, buying, networking, consulting, accounting consultant, document imaging division, resellers QUALIFICATIONS:Positive attitude, desire to be productive, pride in the work done. Computer and accounting knowledge helpful. Proficient in MS Office software. Pleasant and presentable on the phone. DESCRIPTION:Varies according to workload. Talking with customers, vendors, accounting, data entry, and other office duties. (MonsterTrak #1070881)	4/29/2004 ENT
DAYS/HOURS: Very flexible TYPE OF BUSINESS: Executive Protection/Tour Security Services QUALIFICATIONS: Prefer accounting major or related. Familiar with bookkeeping software (QuickBooks, etc.) Must be self-starter and a quick read. Need highly motivated individual with excellent verbal as well as written communication skills. Must have own transportation. Mature students, homemakers re-entering job market are welcome to apply. DESCRIPTION: Under company owner's supervision, candidate will assist in compiling data in bookkeeping format in order to submit to company's CPA for eventual filing of corporate, as well as personal tax returns for last 3 yr. Other duties will include small administrative/clerical tasks such as light correspondence, FedEx, flight filing, etc Will have the opportunity to perform work at home. Willing to work out hours/schedule. FAX OR EMAIL RESUME	4/29/2004 WT
DAYS/HOURS: 8:30-5:30 M-F TYPE OF BUSINESS: Manufacturer of Computer Networking Products QUALIFICATIONS: *Knowledge of Quickbooks *Fluent in English/Mandarin *Excellent Verbal and written communication skill *Team player *Detail Oriented *Experience in accounting preferred DESCRIPTION:*Data entry of daily transactions. *Assist in prepareing quarterly and yearly financial reports. *Verifying bills with associated departments. *Verifying all accounting data prior to closing of month and year. (MonsterTrak # 1261214)	4/30/2004 EXP

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DAYS/HOURS: Full Time/40 hrs. per wk. Plus Benefits TYPE OF BUSINESS: Manufacturing and wholesaler of handcrafted musical string instruments. QUALIFICATIONS: Candidate of the position is preferred to have a grasp in basic bookkeeping and accounting skills, such as, A/R, A/P, and knowledge of a general ledger. Experience and understanding of an accounting software is a definite plus. A pleasant telephone demeanor and attitude is a MUST! DESCRIPTION: The position requires general support for administration and personnel. Daily upkeeping with payables, receivables, and sales orders is also needed. Must understand environment of an office/administration surrounding. Customer service and other clerical functions may also be asked of the the position. Must have a pleasant and social attitude in order to work in teams, as well as, alone. (MonsterTrak Job Number	7/2/2003 ENT
1144325) DAYS/HOURS: Mon - Fri, 9 am to 5:30 pm TYPE OF BUSINESS: Intellectual Property Law Firm QUALIFICATIONS: Very detail-oriented, excellent proofreading and computer skills a must. Must be proficient in Excel, know 10-key by touch, and have experience working on in-house accounting software. Minimum one (1) year accounting and accounts receivable experience required, preferably in a law firm or accounting firm. DESCRIPTION: Medium-sized Westside law firm seeks accounting assistant. Job includes accounts receivable, daily bank deposit and some general accounting work. We offer excellent benefits and a congenial working atmosphere. (Monstertrak # 1145563)	7171/2003 Екр
DAYS/HOURS: Work hours to be arranged TYPE OF BUSINESS: Hotel QUALIFICATIONS: Must be organized; detail oriented; computer knowledge; ability to work well with managers; good customer service skills; previous accounts payable experience preferred.	7/9/2003 Exp
DAYS/HOURS: M-F: 8-5 TYPE OF BUSINESS: Property Management Co. QUALIFICATIONS: A/P, A/R exp. Some exp. with general ledger required. Detailed oriented, highly organized. Ability to work in a fast-paced environment DESCRIPTION: Working with payable and receivables for the homeowners associations that we manage.	7/9/2003 ЕNT
DAYS/HOURS: M-F 8-5 TYPE OF BUSINESS: Insurance QUALIFICATIONS: 2 year college degree. Excellent oral and written communication skills. DESCRIPTION: Under general supervision, will work with the commercial executive liability staff to support the administration and processing of our products: Directors & officers insurance, Employment Practice Liability, Fiduciary Liability, Crime and Miscellaneous Professional Liability lines. Responsibilities include account registration, policy issuance, customer service, along with filing, processing mail, and photocopying.	7/15/2003 A A En 7
DAYS/HOURS: 8:30am-5:30pm TYPE OF BUSINESS: Manufacturer of cosmetics QUALIFICATIONS: Minimum of 2 years experience preferred. Peachtree software experience. Detail-oriented. DESCRIPTION:Busy environment. Reconcile vendors, A/P, A/R, payrolls, G/L, bank recs, financials, and journal entries. Please send resume with salary history. Monstertrak # 1026808	7/18/2003 EXP
DAYS/HOURS: Monday-Friday, 1:30am-5:30pm TYPE OF BUSINESS: Full-service Accounting Firm QUALIFICATIONS: Bilingual (English/Mandarin). Accounting I class. Bookkeeping/CPA firm experience a plus. Knowledge of general ledger. Needs to know how to operate a computer. Fast learner and independent. Must have own car for running errands. DESCRIPTION: Prepare client's monthly bookkeeping write-up, data entry, payroll, general ledger and financial statements. Miscellaneous duties (answer phones, make copies, file, occasional driving, etc). (MonsterTrak Job Number 623807)	7/21/2003 <i>EN</i> Т

Notes	Call Date
DAYS/HOURS: Monday-Friday, 8:00am-5:00pm TYPE OF BUSINESS: International freight forwarder, exporter and importer. Ocean and air transportation broker and consultant. QUALIFICATIONS: Accounting major preferred. Must be diligent. Good phone skills, excellent keyboarding skills. DESCRIPTION: Accounting/operations clerk. Processing accounts receivable/payable, general office duties and related operations. Communication with customers and overseas partners. Involves data entry and Internet applications. Will train.Benefits include medical and pension. (MonsterTrak Job Number 821218)	7/21/2003 ENT ACC: Clar
DAYS/HOURS: M-F: 8:30-5:30 TYPE OF BUSINESS: Computer Sales & Service QUALIFICATIONS: Microsoft Word, Excel DESCRIPTION: A/P, A/R, inventory, light office work	7/22/2003 Ен Т
DAYS/HOURS: Schedule to be arranged TYPE OF BUSINESS: Reseller of High End Office Equipment QUALIFICATIONS: Prefer individual with an Associates or Bachelors in business, finance or accounting. Must have 1-2 years office experience preferably in an accounting environment. Must be proficient in MS Word and MS Excel. DESCRIPTION: A stable company, located in Irvine, CA, looking for a professional individual with attention to detail, excellent organizational skills and basic accounting knowledge. (MonsterTrak Job Number 1153035)	7/24/2003 A A EXf
DAYS/HOURS: Flexable TYPE OF BUSINESS: Riverside Community Health Foundation is a small organization. All applicants for employment must be self- starters, team players, and enthusiastic about pursuing our mission to improve the health and well being of our community. QUALIFICATIONS: Associates Degree in Accounting required or equivalent years' experience. Prior experience with nonprofit desired. Start-date: As soon as possible. DESCRIPTION: RCHF is seeking an individual to fill part-time, full-charge Bookkeeper position. Successful candidate must have demonstrated knowledge and skills in accounting principles, general ledger, budget preparation, payroll, and computer software (Mas90, Financial Edge).	7/24/2003 AA EN ^T
DAYS/HOURS:Full Time TYPE OF BUSINESS: Non-profit, provides services to the community by providing a wide variety of after school programs to youth and serving the senior population. QUALIFICATIONS: Knowledge and skills in the areas of accounting principles, G/L, budget preparation, payroll, computer software spreadsheet and accounting. Must be able to successfully relate to staff, vendors and various funding sources. Good organizational skills, flexability to handle multiple assignments and deadlines. DESCRIPTION: Seeking an accountant in a one person office. Will be responsible for administering all fiscal operations. Will be responsible for maintaining the general ledger, A/R, A/P,CR,CD, payroll service, bank deposits, budget, internal audit and information systems. Will also prepare invoices, reports and ensure compliance.	7/24/2003 Ел ^у Т
DAYS/HOURS: Monday, Tuesday, And Wednesday 1pm-5pm TYPE OF BUSINESS: provides services to the legal and insurance communities QUALIFICATIONS: Must be 10 key proficient. Some accounting background. DESCRIPTION: Check deposits. Data entry. (Monstertrak 1153661)	7/25/2003 EN ^T
DAYS/HOURS: M-F 8AM-5PM TYPE OF BUSINESS: Manufacturer of injectable pharmaceuticals. QUALIFICATIONS: BS degree in Finance or Accounting. Must be able to train. Can substitute degree with experience. Must be able to start ASAP and willing to travel to headquarters in Rancho Cucamonga on occasion. DESCRIPTION: Candidate will perform regular duties of Purchasing agent for pharmaceutical manufacturer. This includes all purchases necessary for production such as raw material and equipment. Will negotiate price and quantity. Also, will work with	8/5/2003 BSN4 N ^{ccr}

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Assist with financial analysis using Excel.	
DAYS/HOURS: Monday-Friday 8am-5pm TYPE OF BUSINESS: Community Mental Health Services QUALIFICATIONS: BA/BS degree in accounting, plus (2) years experience in health care, not-for-profit or government accounting. Expert skills computerized accounting programs. Applicants months shy from obtaining the degree may apply. DESCRIPTION: Performs accounting functions requiring specialized training or skills in general ledger maintenance, journal entries, account reconciliation and preparation of financial reports. Maintains accounting control records by coordinating month end closing procedures and insuring proper cut-off dates and closing of subsidiary ledgers. With accounting supervisor and other accounting staff, prepares schedules and support documentation for the annual certified audit. (MonsterTrak Job Number 1220824)	2/2/2004 F.7 E.7 E.7 E.7
DAYS/HOURS: 5/8's Mon - Fri. TYPE OF BUSINESS: Producer of builder's hardware products for the commercial construction industry. QUALIFICATIONS: The ideal candidate will have 3+ years experience in Payroll/Clerical Accounting in a manufacturing environment. Must have demonstrated experience/knowledge of Microsoft Windows, Excel, Word, Outlook and ADP payroll systems. Ability to calculate hours and overtime, effective data entry and operation skills. An AA in a pusiness/related field or equivalent experience is required. DESCRIPTION: This position will be responsible for preparing and processing payroll input to ADP on a weekly basis. This includes maintaining payroll records, reconcile payroll accounts and prepare journal entries, provide weekly and monthly payroll reports, prepare manual paychecks as needed and will be the primary contact between employee's and the payroll service. This person will also provide backup for Accounts Receivable, input cash receipts into the computer system, obtain and compile supplier bank & credit reports for customer files, and prepare and analyze various nonthly account reconciliations. The ideal candidate will have 3+ years experience in Payroll/Clerical Accounting in a manufacturing environment. Must have demonstrated experience/knowledge of Microsoft Windows, Excel, Word, Outlook and ADP payroll systems. Ability to calculate hours and overtime, effective data entry and operation skills. An AA in a business/related field or equivalent experience is required. MonsterTrak Job Number 1221948)	1/30/2004 EXP
DAYS/HOURS: 5/8's or 4/10's TYPE OF BUSINESS: Producer of builder's hardware products for the commercial construction industry. QUALIFICATIONS: The ideal andidate will have 5+ years of related experience in accounting, financial reporting and analysis. Must have demonstrated experience/knowledge of Microsoft Windows, Excel, Word, Outlook and reconciliation of general ledger and sub ledger. Ability to effectively handle multiple tasks simultaneously with exceptional organizational and communications skills. A BS/BA in Accounting, Finance, Business field is required. DESCRIPTION: This position will be responsible for functions involved in analysis and reporting of general ledger activities. This includes maintaining and analyzing general ledger account reconciliations, preparing journal entries and taking corrective action as appropriate, preparing bank reconciliations, fixed asset reporting and analysis, including CIP, and related tax preparation. This person will also audit employee reimbursement forms, and put in order for payment through the ADP bayroll system, maintains and reconciles credit card statements, prepares weekly and nonthly labor reporting, reconciling ADP Payroll to general ledger, and administering foroject jobs, including assigning numbers, tracking costs and related reporting functions. The ideal candidate will have 5+ years of related experience/knowledge of Microsoft Windows, Excel, Word, Outlook and reconciliation of general ledger and sub ledger. Ability to effectively handle multiple tasks simultaneously with exceptional for anizational and communications skills. A BS/BA in Accounting, Finance, Business	1/30/2004

	Call Date
ield is required. (MonsterTrak Job Number 1221930)	
DAYS/HOURS: TYPE OF BUSINESS: Government/City - Non Profit QUALIFICATIONS: Experienced in J.D. Edwards payroll systems. Must have 1 year of technical accounting and payroll experience and education equivalent to HS raduation, supplementaed by college level course work in accounting. DESCRIPTION: Perform a variety of clerical accounting deuties involving payroll and ayroll keeping. NOTE: Apply by 02/26/04 at 4:30 PM with completed application acket!	2/9/2004 EYP
DAYS/HOURS: 8:00am-5:00pm TYPE OF BUSINESS: City of Ontario QUALIFICATIONS: High School Diploma or equiv., 2 yrs. Clerical and payroll xperience. Must apply with a city application by 2/20/04-4:30 pm DESCRIPTION: Time keeping and payroll support.	2/10/2004 Et P
AYS/HOURS: Monday-Friday 8am-5pm TYPE OF BUSINESS: Electrical message enters. QUALIFICATIONS: BS in Accounting or Finance, detail oriented and multi- asking. DESCRIPTION:A/P, A/R, Bookkeeping, Filing, Report Generating and other lisc. office tasks MONSTERTRAK 1225688	2/10/2004
AYS/HOURS: Monday to Friday 9am-6pm TYPE OF BUSINESS: Churchill Ianagement is a 40-year-old investment management firm specializing in stocks, onds, real estate, and trust deed investments for high net-worth companies. QUALIFICATIONS: Great attention to detail and ability to meet deadlines. Good math nd analytical ability. Accounting experience a plus. DESCRIPTION:Assist accounting Manager with Accounts Payable duties. MONSTERTRAK 679971	2/10/2004 ENT
AYS/HOURS: Monday-Thursday 6pm-10pm TYPE OF BUSINESS: Full-service ccounting firm servicing small companies. QUALIFICATIONS: Bilingual English/Mandarin) preferred. Accounting I class. Bookkeeping/CPA firm experience plus. Needs to know how to operate a computer. Fast learner and independent. Itust have own car for running errands. Will train. DESCRIPTION: Assisting in reparation of tax returns. Must be accurate and be good with data entry. Knowledge f preparation of tax returns a plus. Miscellaneous duties include answering phones nd filing. Making copies. (MonsterTrak Job Number 623807)	2/19/2004 ЕNT
AYS/HOURS: M-F: 7A-4P, TYPE OF BUSINESS: Nursery Supply-Soil mendments QUALIFICATIONS: Minimum 2 years experience with accounts eccivable, must be detail oriented and a good problem solver. Bring resume and efference's with phone #s DESCRIPTION: Work in a small, close knit office nvironment.	2/25/2004 Et 1
AYS/HOURS: Work Hours to be arranged TYPE OF BUSINESS: A national audio, isual, computer, & lighting rental and technical services company, offers the lates echnology to our clients to ensure their event is a success. We provide complete nanagement of productions for small business events, conventions, tradeshows, xpositions, event planners, training seminars, and live entertainment shows. UALIFICATIONS: Must be familiar with general accounting transactiosn and anctions. 3+ years relevant experience. Proficeint user of computerized accounting oftware, preferably QuickBooks. Strong experience with Excel required, competency of Word and Outlook is essential. Excellent written and verbal comumications skills, etail oriented. DESCRIPTION: We are currently seeking an accounting assistant with HR experience to support and accounting manager. Accounts Payables, nvoiceing, Coordinate HR departmental activites. Create processes and procedures	2/26/2004 E+P
AYS/HOURS: M-F: 9A-5P TYPE OF BUSINESS: Aerospace Aviation Company UALIFICATIONS/DESCRIPTION: Need to have taken accounting courses and ave basic accounting knowledge. Fluent in English; good communication skills;	3/1/2004 ENT

Notes	Call Date
DAYS/HOURS: 8-5 Monday-Friday TYPE OF BUSINESS: Manufacturer of injectable pharmaceuticals. QUALIFICATIONS: Must have degree in Accounting or Business plus 1-2+ years experience. Strong aptitude for all aspects of accounting, including auditing, reporting, A/P, A/R, GL etc. DESCRIPTION: Pharmaceutical manufacturer needs help in different areas of accounting department. Duties will focus on one area in particular, but will allow for growth in all areas. Room for professional growth and achievement are offered. Focused areas of accounting include: internal audit, reporting, A/P, GL, A/R etc. The right candidate will be willing to work some overtime as needed. Help needed immediately. (MonsterTrak Job Number 1216811)	3/2/2004
DAYS/HOURS: Full-Time TYPE OF BUSINESS: Food Distributor QUALIFICATIONS/DESCRIPTION: Must be familiar on the processing of payments, high volume accounts, discounts, vendor inquiries, account coding, and the matching of receivers, PO's and invoices. Must be highly motivated, detail oriented. Computer literate and posses excellent communication skills.	3/2/2004 E+P
DAYS/HOURS: 20-30 hrs per week for 3-6 months with possible extended time period. TYPE OF BUSINESS: Wheel Manufacturer QUALIFICATIONS: Accounting major with several accounting courses completed, organized and detail oriented, good communication skills, English and must. DESCRIPTION: Assisting the accounting departmaent in general accounting operations and administartive duties in a fast paced environment.	3/18/2004 A A EN T
DAYS/HOURS: Work hours and days to be arranged TYPE OF BUSINESS: Commercial refrigeration company QUALIFICATIONS: Needs FT/ PT Accounts receivable clerks to do computer billing and Collections. Please call for an appointment.	3/11/2004 ENT
DAYS/HOURS: M-F 8AM-5PM TYPE OF BUSINESS: Manufacturer of injectable oharmaceuticals QUALIFICATIONS: : BS BA in Finance or Accounting. Must be able to train. Can substitute degree with experience. Must be able to start ASAP and willing to travel between Rancho Cucamonga and El Monte. DESCRIPTION: Candidate will perform regular duties of Purchasing agent for pharmaceutical manufacturer. This includes all purchases necessary for production such as raw material and equipment. Will negotiate price and quantity. Also, will work with ndividuals within the company in coordinating all purchasing activity.	3/24/2004 BA
DAYS/HOURS: Full Time TYPE OF BUSINESS: Title Insurer QUALIFICATIONS: Bachelors degree in Accounting: Finance or related field. DESCRIPTION: Fidelity National Financial, the World's largest Title Insurer, has one opening for ENTRY LEVEL FINANCIAL AUDITOR. This position requires 50% out-of-town travel conducting audits of our Offices. The ideal candidate will have a college degree in Accounting or Finance and excellent written and verbal communication skills. Professionalism, accuracy, integrity, and stamina are essential to this position. This position requires the ability to interface well with all levels of Management and offers excellent potential for career development and advancement. Fidelity National Financial is a leading Financial Services Institution and offers a highly competitive salary and an excellent benefits package. Please mail resume, including salary history to: Audit Department 245 South Los Robles Ave. Suite 410 Pasadena, CA. B1101 Attn: A. Alwin No Phone Calls, Faxes or Walk-Ins, Please.	3/24/200 B
DAYS/HOURS: FT Hrs. to be arranged TYPE OF BUSINESS: Mortgage Company QUALIFICATIONS/DESCRIPTION: Experience preferred, bilingual a plus. Great opportunity for advancement.	3/25/200 Ét
DAYS/HOURS: M-F: 7A-4P TYPE OF BUSINESS: Electrical Contracting (Construction) QUALIFICATIONS/DESCRIPTION: Accounting knowledge, computer skills, including word processing and spreadsheet applications needed.	3/29/200 ENT
DAYS/HOURS: Schedule to be arranged. TYPE OF BUSINESS: Residential	4/8/20

Notes	Call Date
treatment facility QUALIFICATIONS: Hands on team player fro multi-location adult health care corporation. Main office located in LA/Alhambra area. Must be experienced with QuickBooks and Excel experience with medical cost reimbursement reports a plus. DESCRIPTION: will handle A/R; A/P, full multi-cost centers accounting thru G/L and financial. Position reports to CAO. Will work= with executive management team and corporate CPA. Monstertrack#1250880	EtP
DAYS/HOURS: From 5pm - 8pm or 4pm - 7pm and Saturdays from 10am - 1pm TYPE OF BUSINESS: Mortgage Business QUALIFICATIONS/DESCRIPTION: Good communication skills, over 18 years old.	4/8/2004 ENT
DAYS/HOURS: M-Sat. Flexable, 8:00am-5:00pm TYPE OF BUSINESS: Ranch Market/Warehouse QUALIFICATIONS: Entry level accounting, experience a plus. DESCRIPTION: A/P clerk and data entry for it's HQ's in Ontario.	3/29/2004 ENT
DAYS/HOURS: M-F: Flexible hours to be arranged TYPE OF BUSINESS: Mortgage Broker QUALIFICATIONS/ DESCRIPTION: Home loan experience preferred, but not required. Duties include answering phones, working with loan docs, & supporting loan officer.	3/31/2004 ENT
DAYS/HOURS:M - F 8:00-5:00 or M - F 9:00-1:00 TYPE OF BUSINESS:Wholesale distribution of food packing, janitorial and industrial packaging. QUALIFICATIONS:1) We seek a dependable, detail-oriented, and organized clerical assistant to our 2) Accounting Managers. Please be familiar with basic accounting practices, MS Office, 3) and have the ability to work in a fast-paced environment. DESCRIPTION: Company Description: APP, Inc. has been an industry leader for over 22 years in the wholesale. Distribution of food packaging, janitorial, and industrial packaging products. We sell to restaurants, bakeries, grocers, hospitals, stadiums, and more! Analyze rebate billings and identify discrepancies. Work to resolve balances with suppliers. 3) Apply rebate payments and credits/debits to accounts. Prepare back-up for special billings and postings. Manage multiple projects and filing as needed. (Monstertrak Job # 1248371)	4/5/2004 EN T
DAYS/HOURS: M-F Day TYPE OF BUSINESS: Advertising Co. QUALIFICATIONS: Successful candidates must be: Team Oriented Aggressive Positive Attitude Goal Oriented Results Driven This is an entry level position (recent graduates are encouraged to apply). We have a management training program (Financial rewards and promotions based upon merit) that takes 6 months to complete - Paid training. DESCRIPTION: These areas include: Marketing and Sales Team Management Campaign Coordination Territory Assignments Teaching and Development of Subordinates Upon completion of the management training program, responsibilities of the day to day operations of one of our new branches is the reward. The position involves decision making, creativity, managing a staff of 20+ people, managing the profits and losses, and development of other people and campaigns, and earning MUCH MORE \$\$\$MONEY\$\$\$! This is a once-in-a-lifetime opportunity. Positions are limited so please contact Danielle Carper to schedule an interview IMMEDIATELY (MonsterTrak Job # 1242590)	4/5/2004 ENT
DAYS/HOURS: Full Time Entry Level Hours to be arranged. TYPE OF BUSINESS: Advertising Agency QUALIFICATIONS: Some experience preferably. High energy person for Pasadena Ad firm. Multi- tasking, detail orientated with staying power to assist account group. DESCRIPTION: Account Coordinator wanted for high-energy Pasadena ad firm. Multi- tasking, detail orientated with staying power to assist account group. Room for growth and benefits. (MonsterTrak Jpb # 1249504)	4/6/2004
DAYS/HOURS: Monday-Friday, 8:00 am-5:00 pm TYPE OF BUSINESS: Import Company QUALIFICATIONS/DESCRIPTION: Accounts receivable, cash receipt, bank reconciliation, general ledger, and financial statements. Other duties include account reconciliation, credit application processing, and filing. MS Office knowledge	4/6/2004 GN T

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Notes	Call Date
is a must; accounting software knowledge and import-export experience is a plus. Recent college graduates are encouraged to apply.	
DAYS/HOURS: 8am-5pm TYPE OF BUSINESS: Personal Care Manufacturer QUALIFICATIONS/DESCRIPTION: Previous experience with billing, collections, cash recepits, some post high school, good written and oral communication skills, computer literate.	4/6/2004 E.+ (
DAYS/HOURS: Full Time/Entry Level TYPE OF BUSINESS: Financial Services QUALIFICATIONS:No prior experience in the securities industry is required. Must have superior organizational and interpersonal skills. Must possess the ability to learn and work hard. Must have a positive attitude. DESCRIPTION:Woodbury Financial Services, together with Diversified Financial Concepts (DFC), is opening Woodbury Financial branch offices nationally. This expansion creates a need for branch managers and account executives. DFC Branch Managers typically earn in excess of \$115,000 a year. Call or send your resume to Diamond Bar 909-861-6223, fax 909-861-4374, e-mail WFSdiamondbar@dbdfc.com: Huntington Beach 714-375-2055, fax 714-375-2063, e-mail thebeach@hb.cncdsl.com	41712004 ENT
DAYS/HOURS: Monday-Thursday 7:30-5:00 Friday 7:30-4:00 TYPE OF BUSINESS: Equipment finance and leasing company QUALIFICATIONS: We are seeking money motivated individuals. No sales experience necessary DESCRIPTION: This is an inside sales position which means that you are responsible for generating your own eads by marketing about 200 companies daily. We get in touch with business owners and decision makers and sell our equipment leasing programs based on their budget needs. We will teach you how to read credit reports, financial analysis, and different closing strategies that are necessary to success in this fast paced and competitive ndustry. (MonsterTrak job # 1169517)	4/9/2004
DAYS/HOURS: Mon ~ Fri / 9:00am ~ 6:00pm TYPE OF BUSINESS:Consumer health product company. QUALIFICATIONS: Must be proficient in writing & speaking both KOREAN & ENGLISH. Bachelor's degree in Accounting or related field. Experience not required but preferred. DESCRIPTION: General & basic accounting tasks ncluding bank reconciliation, inventory, fixed assets, etc. (MonsterTrak Job # 1247866)	4/9/2004 BS
DAYS/HOURS:Monday-Friday 8 a.m. to 5 p.m TYPE OF BUSINESS Wholesale distributors of fine art QUALIFICATIONS:MAC experience required Quickbooks MYOB and order tracking. Proficiency with Microsoft applications (Word and Excel). General accounting and bookeeping ackground required. Experience with internet and Photoshop. Detail oriented and ability to multi-task. DESCRIPTION:Invoice and rack orders on a daily basis through MYOB. Enter checks and deposits into Quickbooks. Monthly reconciliation of accounts in Quickbooks. Maintain and prepare commission reports for artists, manage accounting and invoicing. Communicate with clients regarding orders, and account for inventory of artwork. Excellent opportunity to eam all aspects of the art business. Benefits and parking in the building included. (MonsterTrak Job # 1252770)	4/14/2004 EX P
DAYS/HOURS: M-F Day TYPE OF BUSINESS: Advertising Co. QUALIFICATIONS: Successful candidates must be Team Oriented Aggressive Positive Attitude Goal Driented Results Driven This is an entry level position (recent graduates are encouraged to apply). We have a management training program (Financial rewards and promotions based upon merit) that takes 6 months to complete - Paid training. DESCRIPTION: These areas include: Marketing and Sales Team Management Campaign Coordination Territory Assignments Teaching and Development of Subordinates Upon completion of the management training program, responsibilities of the day to day operations of one of our new branches is the reward. The position	4/5/2004