

THE  
ACCOUNTING  
★ ACADEMY ★

# SCHOOL CATALOG

2021-2022



## Our Mission

To prepare students for entry-level employment full-time, part-time, temporary agency placement, self-employment, and/or to enhance current job skills in accounting and bookkeeping and related fields by providing a hands-on, real-world, and practical education and training program in a positive, professional, and supportive environment.



*“Some people dream of success... while others wake up and work at it.”*

7283 Engineer Road Suite H San Diego CA 92111 Tel: 858-836-1420 Fax: 858-836-1438

Website: [theaccountingacademy.com](http://theaccountingacademy.com)

## **The Value of Career/Vocational Training**

Many people feel their best option after high school is to go to a college or university and earn a bachelor's degree. While this isn't a bad plan, there may be a better option. A career training school offers several benefits that a four-year curriculum cannot...and it is often the more logical choice.

When someone graduates from college after four years, they get a degree and are ready to look for a job. The only problem is, they don't know where to start...their college courses did not give them the practical knowledge and skills employers look for in an applicant. They were never fully prepared for their chosen career.

How can a career training school help you get around this? There are numerous ways a career training school, or vocational college, will better prepare you for the real world.

- ▶ **Practical Classes** - Vocational schools offer a shorter program because they don't require you to take general education classes...the same ones you had in high school. The courses are highly focused and concentrate on a particular trade or skill-set.
- ▶ **Career Programs** - Career schools offer you classes where you actually learn how to perform a job instead of just giving you a general idea. They offer hands-on experience; the kind employers require. Courses offer real-world education, not theories and concepts.
- ▶ **Time** - Career colleges train you in a significantly shorter period of time so that you spend less time in the classroom and more time getting a job and earning a salary.
- ▶ **Job Placement** - Career training schools make sure you're prepared to get a job and keep that job. They give you the skills to step into your career immediately, with minimal on-the-job training.

Career training schools insure you will succeed in a real-world environment. Their main goal is to get you trained and into a well-paying job. The programs are practical and insure that you have the knowledge and skills to succeed in your chosen field.

If you're unsure about the time and cost commitment of a four-year college curriculum, consider a more practical alternative: consider a career training school.

## Welcome to The Accounting Academy Job Training Program Catalog!

*Like many people, you're probably wondering...*

- ▶ Why learn accounting, bookkeeping, administrative assistant, and tax preparation business office job skills?
- ▶ Don't I need a college degree to do this type of work?
- ▶ Are these careers I would like and be good at?



### **Why learn accounting, bookkeeping, administrative assistant, tax preparation job skills?**

These job skills are the foundation of business, and no matter what your occupation, it is important to understand the fundamentals of finance and office production. However, the best reason to develop these skills is to make it your life's work. A career in these fields offer a strong potential for advancement, interesting work, job security and mobility, choice of industries and businesses, good working conditions, and...excellent monetary rewards over the long-term.

### **Don't I need a college degree to get hired in these jobs?**

No, definitely not. There are numerous entry and staff-level, accounting, bookkeeping, administrative assistant, and tax-related jobs that don't require a college degree: accounting technician; accounts receivable/billing clerk; accounts payable clerk; payroll clerk; bookkeeper; accounting clerk; and auditing clerk. Or you could start your own small business accounting and bookkeeping service. In fact, a college curriculum is not really designed to teach students hands-on, real-world, practical vocational job skills.

### **Are these careers I would like and be good at?**

Accounting, bookkeeping, administrative assistant, and tax business office jobs are not for everyone. It demands high standards and above-average abilities. You must be reasonably intelligent and be willing to think and use reason and rationality, and to act independently with integrity and honesty. In addition, the nature of the work requires strict attention to detail, an affinity for numbers, a high level of productivity, an ability to maintain confidentiality, and good technical and communication skills. You'll also need to know or be able to develop basic typing and computer skills in the areas of data entry, word processing and spreadsheet preparation.

### **A different career plan for success**

Instead of a making a long-term, significant financial commitment to attend college, consider a different plan: quickly learn in-demand accounting, bookkeeping, and administrative assistant office skills in our low-cost short programs. Immediately start earning good pay while gaining real-world experience. Then, while working and gaining knowhow on-the-job, continue your education by earning the first two years of college credits on a part-time basis at a local community college. It's common knowledge that the first two years of college consists primarily of required general education courses and the specialized major courses are in the last two years. It may take longer to get your degree working at it part-time, but when you do get that degree, you'll have supported yourself and gained years of valuable experience.

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## School Mission

### **Mission Statement:**

The Accounting Academy's mission is to prepare students for entry-level employment full-time, part-time, temporary agency placement, self-employment, and/or to enhance current job skills in accounting and bookkeeping and related fields by providing a hands-on, real-world, and practical education and training program in a positive, professional, and supportive environment.

### **Goals and Objectives:**

To provide a program of study and training that is educationally sound, current, high quality and real-world effective.

To maintain a clear and consistent admissions process that accurately represents the program and the institution while producing sufficient enrollments to sustain and maintain the program.

To provide effective student services that recognize individual differences and to ensure successful student retention, graduation, and employability where applicable.

To establish and maintain employer relationships to ensure industry contacts necessary for student success.

To demonstrate the effectiveness of private educational training, thereby providing essential skills to support a productive workforce.

To ensure proper and ethical administration of all financial aspects of the institution.

### **Planning and Management:**

The institution has sound, written, one-year and multi-year plans that encompass both its educational and business objectives.

The plans support the mission, facilitate the accomplishment of the institutional goals, and are updated at least annually.

The plans include clearly defined specific objectives and operational strategies with time frames, resources, and measurable results identified for subsequent evaluation.

# **THE ACCOUNTING ACADEMY**

## **Statement of Non-Discrimination**

### **General Policy**

The school does not discriminate on the basis of race, sex, age, religion, national or ethnic origin, sexual orientation, disability, marital status, employment status, or prior military service in connection with admission to the facility, or in the administration of the school, or in its education and student services.

The school does not discriminate on the basis of handicaps that would not preclude employment or enrollment in the school. No qualified individual with a disability shall be denied access to and/or participation in services, programs, and activities of the school.

Nondiscrimination has been the policy of the school since its founding.

### **Specific Policy**

The school is committed to providing equal educational opportunities for qualified candidates with disabilities in accordance with state and federal laws and regulations, including the American Disabilities Act of 1990 and Section 504 of the Rehabilitation Act of 1973.

To provide equality of access for students with disabilities, the school will provide accommodations to the extent necessary to comply with state and federal laws.

For each student, these accommodations will specifically address the functional limitations of the disability that adversely affect equal opportunity.

Student applicants who would like to request disability accommodations must make a request to the School Director.

## School History

### Overview

The development of the school curriculum and related educational and training materials began in 2000 and the initial application for approval was submitted to the California Department of Consumer Affairs' Bureau for Private and Post- Secondary Education in 2004. The Bureau awarded the school an approval to operate in 2006 and subsequently five-year annual approvals to operate through 2026.

### Major Milestones

- 2004 - Obtained business license to operate as The Accounting Academy.
- 2004 - Submitted application for approval to operate to the BPPVE.
- 2005 - Opened San Marcos location in San Diego County.
- 2005 - Received temporary approval from BPPVE to operate.
- 2006 - Received permanent approval from BPPVE to operate.
- 2006 - Incorporated in California as American Business College, Inc.
- 2007 - Approved as a training provider by California Workers Compensation.
- 2007 - Approved as a training provider by San Diego Workforce Partnership.
- 2008 - Approved as a training provider by VA GI Bill & Defense Dept. MyCAA.
- 2009 - Branch location established in city of San Diego.
- 2010 - San Diego branch location approved by BPPE.
- 2011 - San Marcos campus temporarily closed pending new larger site.
- 2013 - New Carlsbad campus opened six miles from old San Marcos campus.
- 2014 - San Diego school relocated to a larger facility in same business park.
- 2016 - Carlsbad campus closed.
- 2016 - Filed application to SEVIS to train international students.
- 2017 - Added new administrative assistant and tax programs.
- 2018 - Application to SEVIS to train international students approved.
- 2020 – Filed application to BPPE to add three new programs.
- 2020-21 - Candidate for Accreditation by the Council on Occupational Education.

## School Governance and Ownership

### ***Institution***

Corporate Name.....American Business College, Inc.  
(A sub-chapter S Corporation)

DBA Name..... The Accounting Academy  
(Website:theaccountingacademy.com)

San Diego Campus..... 7283 Engineer Road Suite H San Diego, California 92111  
Tel: (858)836-1420 Fax:(858)836-1438  
Email: accountingacademy@sbcglobal.net

### ***School Ownership***

Name.....William R. Setterlund, CPA (ret.)

Title..... President/Education Director

Percent of Ownership..... 100%

Percent Owned Since..... August 2005

Street Address..... 7283 Engineer Road Suite H

City/State/Zip..... San Diego, California 92111

Tel/Fax..... Tel:(858)836-1420 Fax:(858)836-1438

Email Address..... accountingacademy@sbcglobal.net

Website..... theaccountingacademy.com



## **Bureau for Private Postsecondary Education Approval to Operate**

School catalog disclosures and how to contact the Bureau regarding any unanswered questions about this catalog

### **Approval Disclosure Statement**

The Accounting Academy, a division of American Business College, Inc., is a private educational institution, incorporated in the State of California.

The school is approved to operate in the State of California based on provisions of the California Private Postsecondary Education Act of 2009, effective January 1, 2010. Approval to operate means compliance with state standards as set forth in the California Education Code and 5, California Code of Regulations.

The institution was approved August 31, 2005 as a non-degree granting program and it has been continuously approved to date and through September 10, 2020. The institution was approved by the Bureau July 6, 2020 to offer its programs as an online method of instructional delivery.

### **Approximate Number of Days Between the School's Receipt of Student Quizzes, Exercises, Practice Sets, Etc. and the School's Distribution or Mailing of Evaluations**

The approximate time or number of days that will elapse between a student's completion of quizzes, exercises, and practice sets, and the school's reporting of the results to each student is similar for both the onsite and online programs. For quizzes, students receive their results immediately after completing true/false, multiple-choice, or fill-in quizzes; for exercises, it varies from one to several hours depending on the type of exercise assigned; and, for practice sets, reporting back evaluation results to students can range from two to three days.

Any questions a student may have regarding this catalog that have not been satisfactorily answered by the institution may be directed to the Bureau for Private Postsecondary Education at:

Address: 1747 N. Market Blvd. Suite 225, Sacramento, CA 95834.

P.O. Box 980818, West Sacramento, CA 95798-0818 Web site Address:

[www.bppe.ca.gov](http://www.bppe.ca.gov)

Telephone and Fax #'s: (888) 370-7589 or by fax (916) 263-1897

(916) 574-8900 or by fax (916) 263-1897

As a prospective student, you are encouraged to review this **School Catalog** prior to signing an **Enrollment Agreement**. You are also encouraged to review the **School Performance Fact Sheet**, which must be provided to you prior to signing an enrollment agreement.

A student or any member of the public may file a complaint about this institution with the Bureau for Private Postsecondary Education by calling toll- free number (888) 370-7589 or by completing a complaint form, which can be obtained on the bureau's internet website at: [www.bppe.ca.gov](http://www.bppe.ca.gov).

**School Pre-Enrollment Disclosures**  
**NOTICE CONCERNING TRANSFERABILITY OF CREDITS**  
**AND CREDENTIALS EARNED AT OUR INSTITUTION**

The transferability of credits you earn at the Accounting Academy is at the complete discretion of the institution to which you may seek to transfer. Acceptance of the Certificate you earn in the Administrative Assistant, Small Business Accounting and Bookkeeping Training, Tax Preparer, and Tax Preparer/Enrolled Agent programs is also at the complete discretion of the institution to which you may seek to transfer. If the certificates you earn at this institution are not accepted at the institution to which you seek to transfer, you may be required to repeat some or all of your coursework at that institution. For this reason, you should make certain that your attendance at this institution will meet your educational goals. This may include contacting an institution to which you may seek to transfer after attending the Accounting Academy to determine if your certificates will transfer.

**Other Pre-Enrollment Disclosures**

- The school is not accredited by a national accreditation agency; however, in candidate status.
- The school makes no expressed or implied claim and/or any assurance that the program will guarantee employment subsequent to graduation.
- The school makes no expressed or implied claim and/or any assurance that the program will guarantee accounting and bookkeeping clients subsequent to completion of training.
- These training programs do not provide English-as-a-Second Language instruction.
- We make no expressed or implied claim about the salary you may earn after completing the programs of instruction, or any claim that you may be able to repay a student loan from the salary received at a job obtained following completion of these training programs.
- We do not represent in any manner that these training programs might lead to employment in an occupation or job title for which a state licensing examination is required.
- We do not offer state or federal student loan guarantees or other federal financial grant-in-aid programs at the present time.
- If a student obtains a loan to pay for the courses of instruction, the student is personally responsible for repayment of the full amount of the loan plus interest, less the amount of any refund.
- The Accounting Academy is a private institution and is not affiliated with any public educational institution.
- The Accounting Academy has never filed, nor has it ever had filed against it, a petition in bankruptcy. The institution does not have a pending petition in bankruptcy, is not operating as a debtor in possession, has not filed a petition within the preceding five years, nor has it had a petition in bankruptcy filed against it within the preceding five years that resulted in reorganization Chapter 11 of the United States Bankruptcy Code.

**NOTICE OF ELIBILITY FOR LICENSURE**

The Accounting Academy programs are not designed to lead to positions in a profession, occupation, trade, or career field requiring licensure in California.

## Housing Market Near the School

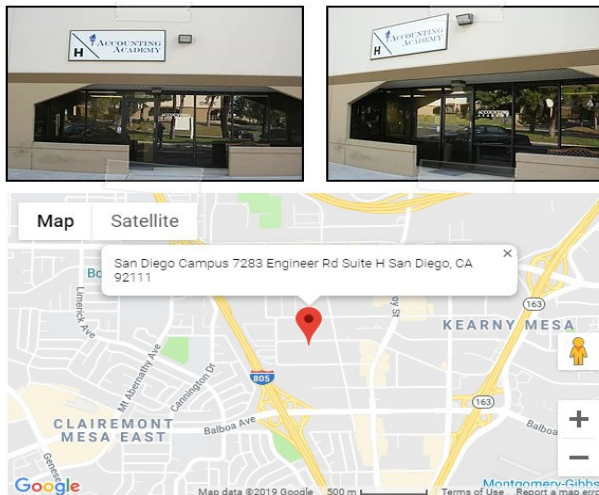
### Location of Campus

The school is located in Southern California, in the County and City of San Diego, approximately nine miles north of downtown San Diego, in an area known as Kearny Mesa. It is just east of Interstate 805 between Balboa Blvd and Clairemont Mesa Blvd at 7283 Engineer Road Suite H, San Diego, California 92111.

#### *San Diego Campus Location and Directions*

**From the South:**  
Take 805 North, exit Balboa Ave East, turn left on Ruffner Street, left on Engineer Road.

**From the North:**  
Take 805 South, exit Clairemont Mesa Blvd. East, turn right on Shawline Street, left on Ronson, right on Cardin, left on Engineer Road



### Approximate Cost of Housing and Apartments Near the School

The most recent housing market trend indicators for the Kearny Mesa area of San Diego show median sales price for homes at \$387 per square foot or \$509,500, and median apartment monthly average, cheapest, and highest apartment rents as shown below:

Bedrooms	Average Rent	Cheapest Rent	Highest Rent
Studio Apartments	\$1,897	\$1,351	\$3,834
1 Bedroom Apartments	\$2,257	\$1,320	\$3,220
2 Bedroom Apartments	\$2,698	\$1,750	\$4,394
3 Bedroom Apartments	\$3,159	\$2,485	\$3,932

### Approximate Cost of Airbnb Housing, Hotels, and Extended-Stay Prices Near the School

The most recent housing market trend indicators for the Kearny Mesa area of San Diego show Airbnb daily pricing ranging from \$22 to \$93 for a studio or one-bedroom apartment. The most recent housing market trend indicators for the Kearny Mesa area of San Diego for hotels show daily pricing ranging from \$89 to \$259. The most recent housing market trend indicators for the Kearny Mesa area of San Diego for extended-stay prices show daily pricing ranging from \$112 to \$120.

### Housing

The school has no responsibility to find or assist a student in finding housing and it does not maintain housing for students, nor does it make recommendations regarding housing. Required school statement by California Education Code Section 94909 Regulation 571810(b)(13)(A): the school does not have dormitory facilities under its control.

## Facility and Equipment

### Overview of Facility

The school's training center is located in the Kearny Mesa area of San Diego. The site is located in a professionally maintained business park in a central area of the city with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

The institution maintains all valid permits applicable to the location of the institution, including a current business license, fire inspection clearance, etc.



### Overview of Equipment

The school maintains state-of-the-art general office and specialized business equipment, including large, professional-grade desks and chairs; computers; monitors; keyboards and mice; printers; heavy-duty ten-key calculators; CD and video players; plasma televisions; scanners; electronic hole-punch and pencil sharpeners.



### Library and Other Learning Resources

The school maintains a limited library of books, periodicals, videos, and other training materials. Students may check out any of the learning resources for a maximum of one week after signing out for the materials with the instructor.

## **Management and Faculty**

### **William Setterlund - Education Director/Registrar/Instructor**

Mr. Setterlund is owner and founder of the school. He is a California Certified Public Accountant (inactive/retired). He holds a Bachelor of Science Degree in Accounting from California State University at Long Beach. He has fifty years of continuous accounting and bookkeeping experience with companies of all sizes and at all levels of responsibility. His background includes work at both for-profit and non-profit organizations, private and public corporations, and large and small CPA firms. Mr. Setterlund also owned and operated his own CPA accounting and consulting firm for twelve years.

### **Regina Peters - Instructor**

Bachelor's Degree in Accounting, University of California, Berkeley, Enrolled Agent (EA), QuickBooks Pro Advisor, Accountant/Tax Preparer with over twenty years of taxation, auditing, and accounting experience; including student accounting supervisor for the Art Institute of California, San Diego, California.

### **Mary Ann McCusker - Instructor**

Bachelor's Degree in Accounting, University of Luzon, Philippines, Enrolled Agent (EA), QuickBooks Pro Advisor, Accountant/Tax Preparer with over twenty years of taxation, auditing, and accounting experience, including several years working for Certified Public Accounting firms.

### **Maria Miller - Instructor**

MBA and bachelor's degrees in accounting, University of Phoenix, San Diego, California, Accountant/Tax Preparer, and independent consultant with over fifteen years of taxation, auditing, and accounting experience.

### **Audrey Thifault - Instructor**

Associates Degree in Accounting, Cuyamaca College, pursuing bachelor's degree in Accounting at San Diego State University, with over twenty years of experience as a bookkeeper, accountant, and controller for various San Diego private and nonprofit organizations.

### **George Lopez - Instructor**

Bachelor of Science in Mechanical Engineering, University of California, Riverside, with seven years of experience as a software technology, Microsoft Office specialist and consultant, including developing and maintaining various platform applications for a Certified Public Accounting firm.

## Summary of Educational/Training Programs

### Overview/Class Hours/Breaks – All Programs

This school offers seven educational/training programs onsite and online. Each session is four and half hours, including a half-hour break, Mondays through Thursdays. The onsite sessions are held mornings from 8:30 am-1 pm and the online evenings sessions are from 5 pm -9:30 pm. Each onsite and online program has a dedicated instructor.

### Course Codes/Program Descriptions/Hours/Costs

Course Code & Name	Hours	Reg Fee	Supplies	Tuition	Total Cost
AA-01 Small Business Accounting and Bookkeeping Training Program.....	600	\$100	\$400	\$7,000	\$7,500
AA-02 Administrative Assistant.....	234	\$100	\$200	\$4,700	\$5,000
AA-03 Tax Preparer.....	108	\$100	\$100	\$1,300	\$1,500
AA-04 Tax Preparer/Enrolled Agent.....	324	\$100	\$400	\$4,500	\$5,000
AA-05 Accounts Receivable Specialist...	288	\$100	\$400	\$4,500	\$5,000
AA-06 Accounts Payable Specialist.....	288	\$100	\$400	\$4,500	\$5,000
AA-07 Payroll Specialist.....	324	\$100	\$400	\$4,500	\$5,000

### Scheduled Program Beginning and Ending Dates

#### *Small Business Accounting and Bookkeeping Training Program*

Session 1: 01/19/21 to 08/19/21 Session 2: 03/29/21 to 11/15/21 Session 3: 04/19/21 to 12/05/21

#### *Administrative Assistant*

Session 1: 02/22/21 to 05/25/21 Session 2: 06/07/21 to 09/07/21 Session 3: 09/13/21 to 12/14/21

#### *Tax Preparer*

Session 1: 02/22/21 to 04/05/21 Session 2: 06/07/21 to 07/19/21 Session 3: 09/13/21 to 10/25/21

#### *Tax Preparer/Enrolled Agent*

Session 1: 06/07/21 to 10/11/21 Session 2: 09/13/21 to 01/17/22 Session 3: 01/20/21 to 05/26/22

#### *Accounts Receivable Specialist*

Session 1: 03/01/21 to 06/21/21 Session 2: 06/07/21 to 09/27/21 Session 3: 09/13/21 to 01/03/22

#### *Accounts Payable Specialist*

Session 1: 03/01/21 to 06/21/21 Session 2: 06/07/21 to 09/27/21 Session 3: 09/13/21 to 01/03/22

#### *Payroll Specialist*

Session 1: 03/01/21 to 07/05/21 Session 2: 06/07/21 to 10/11/21 Session 3: 09/13/21 to 01/17/22

### Holidays

The school observes the following federal holidays for the years covered by this catalog:

New Year's Day	Labor Day
Martin Luther King Day	Columbus Day
President's Day	Veterans Day
Memorial Day	Thanksgiving Day
Independence Day	Christmas Day

A comprehensive course syllabus for each program is described on the following pages.

## **Small Business Accounting & Bookkeeping Training Program Syllabus**

### **Course Description**

The curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. They will learn accounting and bookkeeping by performing actual hands-on, real-world, practical work they would encounter on the job. Students learn real-world knowledge by working on and completing multiple manual and QuickBooks accounting practice sets consisting of realistic-looking and colorful source documents: customer sales invoices, vendor invoices, cash receipts and disbursements, employee time sheets and paychecks, bank statements, etc. In addition, students master keyboarding and ten-key at an advanced level of proficiency.

### **Educational Objectives**

This training program specializes in preparing adult students for entry and middle-level positions in the accounting and bookkeeping field as accounting clerks and bookkeepers trained for jobs in the areas of general accounting, bookkeeping, billing, and collection, accounts payable, and payroll.

### **Length and Sequence/Frequency of Classes**

The program is 600 clock hours: 4 days a week, 4.5 hours per day, 18 clock hours per week. Total length is 33.3 weeks (600 clock hours ÷ 18 clock hours per week) covering 233 calendar days and 7.7 months. Classes are held Mondays through Thursdays.

### **Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program**

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly estimated total tuition charge of \$11.67 ( $\$7,000 \div 600$  hours). The estimated total charges for the entire program are \$7,500: registration \$100, tuition \$7,000, and materials and supplies \$400.

### **Methods of Instruction**

#### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

#### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback. Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school. This education-friendly platform brings the benefits of paperless sharing and digital collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

## **Small Business Accounting & Bookkeeping Training Program Syllabus-continued**

### **Training Resources and Materials**

The training program utilizes proprietary curriculum and training materials for both the onsite and online programs. They were developed and designed by the CPA owner, operator, and instructor with over fifty years of accounting and finance experience. The training materials include multiple manual and QuickBooks accounting practice sets of books. Students learn to set up a company's accounting records, process the monthly transactions, summarize the activity, reconcile the bank account, and prepare and analyze the financial statements. Throughout the program students are also tested using comprehensive multiple choice and true/false testing, as well as a large volume of practical exercises covering every module of the program.

### **Process for Access to Online Training Resources and Materials**

All of the proprietary curriculum and training materials, including quizzes, exercises, worksheets, and accounting practice sets have been digitized for instructor and student use with Zoom and Google Classroom.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### ***WEEKS 1 & 2: ORIENTATION; WORLD OF ACCOUNTING; MASTERING THE CALCULATOR; TEN-KEY-BY-TOUCH; BUSINESS AND MENTAL MATH; SIMPLE AND COMPOUND INTEREST***

Student Orientation; School Disclosures; Student Rights; Career Goals; World of Accounting; Tools of the Trade; Ten-Key by Touch; Ten-Key Worksheets; Mastering the Calculator; Sales Tax Keys; Sale/Cost/Margin Keys; Percentage Keys; Basic Math Review; Basic Math Quizzes; Mastering Mental Math; Mental Math Exercises; Understanding Simple and Compound Interest.

#### ***WEEKS 3 & 4: INTRODUCTION TO ACCOUNTING; ACCOUNTING EQUATION, DEBITS AND CREDITS***

Introduction to Accounting; The Accounting Equation; Introduction to Debits and Credits; Entering Debits and Credits into General Accounts; T Accounts: A Debit and Credit Memory Tool; Transactions Using Debits and Credits and the General Ledger; Instructor-Led Debit & Credit Worksheets; and Multiple Debit and Credit Comprehensive Debit and Credit Practice Sets.

#### ***WEEKS 5 & 6: ACCOUNTING PRINCIPLES, CONCEPTS, PROCESS; ACCOUNTING FOR TIME, CALENDAR, DATES; WORLD OF ACCOUNTS; THE SIX JOURNALS; GENERAL LEDGER; FINANCIAL STATEMENTS***

Accounting Principles, Concepts and Process; Accounting for Time, Calendar, Dates; The World of Accounts; The Chart of Accounts; The Six Journals; The General Ledger; The Five General Ledger Account Types; General Ledger Account; Financial Statements; Financial Ratio Analysis; Accounting for Cash; Accounts Receivable.

#### ***WEEKS 7 & 8: ACCOUNTING FOR CASH AND ACCOUNTS RECEIVABLE***

Definition, Importance, and Nature of Cash; Types of Cash and Cash Equivalents; Importance of Controlling Cash; Cash Receipt and Disbursement journals; General Ledger Cash Account; Cash Receipt and Payment Transactions; Petty Cash; Bank Reconciliations; Definition and Nature of Accounts Receivable; Types of Accounts Associated with Accounts Receivable; Record Accounts Receivable Transactions into Journals and Ledgers; Calculate the Value of Accounts Receivable.



## **Small Business Accounting & Bookkeeping Training Program Syllabus-continued**

### ***WEEK 9: FIRST MANUAL PRACTICE SET – JS LANDSCAPING COMPANY***

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEKS 10 & 11: INVENTORY, PREPAIDS, FIXED ASSETS, AND DEPRECIATION***

Accounting for Inventory; Definition, Nature of inventory; Basic Inventory Transactions; Inventory Operating Cycle; Three Types of Inventory; Four Methods of Valuing Inventory; Inventory Turnover Rate; Markup and Margin Definitions; Selling Price Equation; Markdowns; Accounting for Prepaid Expenses; Definition of a Prepaid Expense; the Prepaid Expense Worksheet; Accounting for Fixed Assets and Depreciation; Definition and Types of Fixed Assets; Determine Cost; Definition and Purpose of Depreciation; the Four Depreciation Methods; Disposition of fixed assets

### ***WEEK 12: SECOND MANUAL PRACTICE SET – ANDERSON LAW FIRM***

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEK 13: ACCOUNTS PAYABLE, ACCRUED EXPENSES, ACCOUNTING FOR ERRORS***

Accounting for Accounts Payable; Accounts Payable Concepts, Definitions, Functions, and Processes; Infinite Variety of Suppliers, Goods, and Services Affecting the AP Process; AP Purchasing/Payment Cycle; AP Payment Terms and Discounts; Manual AP Processing vs Computerized AP Processing; Basic Tools of An AP Clerk; Definition of Accrued; Definition of Accrued Expenses/Liabilities; Effect of Accrued Expenses/Liabilities on Financial Statements; Types of Accrued Expenses; Purpose and Method of Recording Accrued Expenses/Liabilities; How to Maintain Control Over Accrued Expenses/Liabilities; Definition of an Accounting Error; How Accounting Errors Occur; Different Types of Errors; How to Find Accounting Errors; How and When to Correct an Error.

### ***WEEKS 14: THIRD MANUAL PRACTICE SET – ATLAS ARCHITECT***

Read and Review Step-By-Step Instructions; Practice Set Includes Two Months of Activity; Complete One Full Month Before Moving On To the Next Month; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

## **Small Business Accounting & Bookkeeping Training Program Syllabus-continued**

### ***WEEK 15: ACCOUNTING FOR PAYROLL AND PAYROLL TAXES***

Introduction and Overview of Payroll; Payroll History and Laws; Importance of Thorough Payroll Records; Employee hiring procedures; Typical Payroll Processes and Procedures. Six Categories of Workers; Employees vs Independent Contractors; Exempt vs Non-Exempt Employees; Four Categories of Exempt Employees; Payroll Transactions; Payroll Definitions, and Records Used in Payroll Accounting; How to Calculate Regular and Overtime Pay; Comp-time; Federal and State Tax Deductions; When Wages are Taxable; Rules for Depositing Federal and State Payroll Tax Deposits; Payroll Tax Forms; Complete a Full Manual Payroll Practice Set

### ***WEEKS 16: MID-TERM GENERAL JOURNAL ENTRY EXAM; KEYBOARDING AND TEN-KEY PROFICIENCY TESTING; COMPREHENSIVE ACCOUNTING REVIEW OF PREVIOUS SECTIONS***

Mid-Term General Journal Entry Exam; Keyboarding/10-Key Proficiency; Review of Accounting Principles and Process; Chart of Accounts; Six Journals; General Ledger.

### ***WEEKS 17: FOURTH MANUAL PRACTICE SET – FREEDOM FURNITURE STORE***

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEKS 18 & 19: FIFTH MANUAL PRACTICE SET – BETTY'S BAKERY***

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Post Individual Customer and Vendor Debit and Credit Transactions to the AR and AP Subsidiary Ledgers; Update the General Ledger Account Balances and AR/AP Subsidiary Account Balance; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEKS 20 & 21: INTRODUCTION TO QUICKBOOKS AND FIRST QUICKBOOKS ACCOUNTING PRACTICE SET - JS LANDSCAPING COMPANY***

Introduction to QuickBooks; First QuickBooks Accounting Practice Set; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEKS 22 & 23: SECOND QUICKBOOKS ACCOUNTING PRACTICE SET - ANDERSON LAW FIRM***

Second QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

## **Small Business Accounting & Bookkeeping Training Program Syllabus-continued**

### ***WEEKS 24 & 25: THIRD QUICKBOOKS ACCOUNTING PRACTICE SET – ATLAS ARCHITECTS***

Third QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEKS 26 & 27: FOURTH QUICKBOOKS ACCOUNTING PRACTICE SET – FREEDOM FURNITURE STORE***

Fourth QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEKS 28 & 29: FIFTH QUICKBOOKS ACCOUNTING PRACTICE SET – BETTYS BAKERY***

Fifth QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

### ***WEEKS 30 & 31: INTERNAL CONTROL/ETHICS; CREDIT AND COLLECTION; RECORD RETENTION***

Internal Control and Ethics; Definition of Internal Control; Objective of Internal Control; Review Ways to Achieve Good Internal Control; Control Over Cash Receipts and Cash Payments; Nature of Accounting Ethics; Importance of Credit in Business; Definition, Types and Uses of Credit; Business vs Consumer Credit; Credit Ratings, Scores, and Rating Agencies; Government Regulation; Collection Principles; Collection Process; Fair Debt Collection Practice Act (FDCPA); Prepare Friendly, Diplomatic Demand Collection Letters; Collection agencies and How They Work; Skip Tracing; Credit and Collection Careers and Credit Professional, Trade Associations; Introduction and Overview of Record Retention; A General Guide to Record Retention.

### ***WEEKS 32 & 33: BUSINESS LAW; PREPARE COVER LETTER AND RESUME; INTERVIEWING TIPS AND TECHNIQUES; TWO FINAL EXAMS***

Business Law; Legal Structure and Nature of Business Entities; Business Entity Legal Liability; Key Elements of Contract Law; Uniform Commercial Code; Employment Law; Other Laws Affecting Businesses; Instructions and Practice Preparing Cover Letter and Resume; Practical Tips and Techniques on How to Ace An Interview; All-Inclusive General Journal Entry Final Exam; Comprehensive Multiple Choice Final Exam Over the Entire Training Program.

### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 75%; (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

## **Administrative Assistant Syllabus**

### **Course Description**

The program offers job training in basic and technical office skills, as well as a variety of general and specialized clerical duties required by every business. This includes, but not limited to typing, ten-key, computer hardware and software concepts, Microsoft Office suite, and good written, oral, telephone, and email communication skills. In addition, the program will teach students how to create and maintain organized files and records, learn good telephone habits, develop strong proofreading and editing skills for grammar and spelling, become competent in the use of basic business math, and acquire a basic knowledge of bookkeeping. The program also covers other key administrative assistant soft skills such as maintaining a positive attitude at work, time management, and business etiquette.

### **Educational Objectives**

This training program offers a practical, real-world, hands-on learning experience for those who are seeking to acquire the job skills required to become an administrative assistant. The role of an administrative assistant goes beyond the traditional stereotype of a secretary. These professionals may be responsible for managing calendars, taking meeting minutes, preparing travel arrangements and handling expense reports. The curriculum and materials are covered at a basic level. Students will learn basic administrative assistant skills by performing the actual hands-on, real-world, practical work they would encounter on the job.

### **Length and Sequence/Frequency of Classes**

The program is 234 clock hours: 4 days a week, 4.5 hours per day, 18 clock hours per week. Total length is 13 weeks (234 clock hours ÷ 18 clock hours per week) covering 91 calendar days and 3.0 months. Classes are held Mondays through Thursdays.

### **Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program**

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly estimated total tuition charge of \$20.09 ( $\$4,700 \div 234$  hours). The estimated total charges for the entire program are \$5,000: registration \$100, tuition \$4,700, and materials and supplies \$200.

### **Methods of Instruction**

#### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

#### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback. Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school. This education-friendly platform brings the benefits of paperless sharing and digital

## **Administrative Assistant Syllabus - continued**

collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

### **Training Resources and Materials**

The training program utilizes a combination proprietary and third-party training materials for both the onsite and online programs. The proprietary curriculum was developed and designed by the CPA owner, operator, and instructor with over fifty years of accounting and finance experience. The third-party educational materials were developed by Labyrinth Learning Publishing, Berkeley, California. For the past 25 years, Labyrinth publishes a wide range of books and e-learning tools for community colleges, technical schools, and community education programs.

### **Process for Access to Online Training Resources and Materials**

All of the proprietary curriculum and training materials, including quizzes, exercises, worksheets, and accounting practice sets have been digitized for instructor and student use with Zoom and Google Classroom.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### ***WEEK 1: STUDENT ORIENTATION, WORLD OF ADMIN ASSISTANT, KEYBOARDING, TYPING, COMPUTER CONCEPTS, HARDWARE, SOFTWARE, AND WINDOWS BASICS***

Student Orientation; School Disclosures; Student Rights; Career Goals; World of Administrative Assistant; Tools of Trade; Review Training Program Syllabus and Manual; Skills and Responsibilities of an Administrative Assistant; Mastering keyboarding and Typing Skills; basic organization skills; Key Computer System Components and Computer Terms; Hardware Components of the Computer; Software and Operating systems and Applications; User Files.

#### ***WEEK 2: ORGANIZATION SKILLS AT WORK, WINDOWS PROGRAM AND FILE MANAGEMENT***

Organization Skills at Work; The Windows operating system; Launching Windows Programs; Logging On; Sizing and Moving Windows; Running Multiple Programs; Switching Between Programs; Shutting Down Windows; Manage Files; Create and Use Folders; Rename Files and Folders; The Recycle Bin; Back Up Files.

#### ***WEEK 3: WORKING WITH WORD BASICS, CREATING AND EDITING BUSINESS LETTERS***

Overview of Microsoft Word; How to Start Word and Work with Word's Ribbon interface; the Quick Access Toolbar and the Mini Toolbar; Open and Close Documents; Navigate Through Documents; Use Word's Help Feature; Exit Word. Business Letter Styles; Letter Formatting; Entering and Editing Text; Word Wrap; Text Selection; Drag and Drop; Undo and Redo; Copy and Move Text; Switch Between Documents; Save and Print Documents; AutoCorrect and Automatically Correct Common Errors.

#### ***WEEK 4: CREATING A MEMORANDUM AND A PRESS RELEASE***

Create a Memorandum; Learn About Tabs; Insert and Format Dates; Insert Symbols; Automatic and Manual Page Breaks; Basic Proofreading Tools; Formatting Text; Format Painter; Find and Replace Text and Formats.

## **Administrative Assistant Syllabus - continued**

### ***WEEK 5: TIME MANAGEMENT SKILLS, INTRODUCTION OF MICROSOFT EXCEL***

Time Management Skills at Work; Introduction to Microsoft Excel; How to Use and Launch Excel; How to Navigate an Excel Worksheet; Entering Text and Numbers into Cells; Difference Between Worksheets and Workbooks; How to Save Worksheets and Workbooks.

### ***WEEK 6: MICROSOFT EXCEL-EDITING, VIEWING, AND PRINTING WORKSHEETS***

Select Cells and Ranges; Edit a Worksheet; Replace and Delete Entries; Use Undo and Redo; Using AutoCorrect, AutoFill, and AutoComplete; Use Different Views Before Printing a Worksheet.

### ***WEEK 7 MICROSOFT EXCEL-WORKING WITH FORMULAS AND FUNCTIONS***

Formulas and Functions; Create and Modify Basic Formulas and Functions; AutoSum; Relative, Absolute, and Mixed Cell References; Copy Functions and Formulas; Display Cell formulas Rather Than Values.

### ***WEEK 8: TELEPHONE SKILLS, MICROSOFT POWERPOINT-CREATING, PRESENTATIONS***

Telephone Skills at Work; Basics of PowerPoint; Navigating the PowerPoint Window; Inserting Text; Applying Themes; The PowerPoint Ribbon; Inserting Slides; Automated Bulleted List Feature; Create a Basic presentation; Appropriate Slide Layout; Present a Slide Show and Save.

### ***WEEK 9: MICROSOFT POWERPOINT-DESIGNING THE PRESENTATION***

Presentation Design; Improve Consistency; Format and Organize Text; Add slides; Outline Panel; Practice Using Slide Sorter View; Create Outline in Word; Import to PowerPoint to Automate Slide Creation; Format Painter; Organize Slides by Sections; Page Set Up; Print Preview; Print Set Up; Output Formats.

### ***WEEK 10: POSITIVE ATTITUDE AT WORK, BUSINESSMICROSOFT ACCESS-OVERVIEW***

Positive Attitude at Work; introduction to Access Database Program; Basics of Database Structure; Launch Access 2010; Elements of Access Welcome Window; Open Actual Database; Learning the Navigation Pane; Practice Opening Database Objects; Navigating Within Objects and Closing Objects; Close, Save and Exit Access.

### ***WEEK 11: MICROSOFT OUTLOOK***

Getting Started with Outlook; Outlook Email; Managing People in Outlook; Working with the Calendar; Tasks, Notes, and Integration.

### ***WEEKS 12: BUSINESS ETIQUETTE, VOCABULARY, SPELLING, BASIC ACCOUNTING & BOOKKEEPING***

Business Etiquette; Business Vocabulary; Business Spelling and Grammar; Introduction to Basic Accounting and Bookkeeping; Manual Accounting Practice Set; QuickBooks Practice Set.

### ***WEEKS 13: COMPLETE PRACTICE SETS, PROGRAM REVIEW, COMPLETE MISSING WORK***

#### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 70%; and (3) completion of all exercises.

## **Tax Preparer Syllabus**

### **Course Description**

In this beginner tax preparer course, students learn to prepare tax returns and research tax issues for most federal and state individual, non-business taxpayers and the basics of Schedule C, self-employed tax returns. Job training includes, but not limited to, interviewing clients, prepare or assist in preparing simple to intermediate income tax returns for individuals and/or small businesses, compute taxes owed or overpaid, using adding machines, computers, and follow tax form instructions and tax tables.

### **Educational Objectives**

This course teaches students the tools to start preparing most individual tax returns. It gives students the tools to start preparing most individual tax returns. Upon completion of this course, they will have the knowledge to obtain work as a tax preparer.

### **Length and Sequence/Frequency of Classes**

The program is 108 clock hours: 4 days a week, 4.5 hours per day, 18 clock hours per week. Total length is 6 weeks (108 clock hours ÷ 18 clock hours per week) covering 42 calendar days and 1.4 months. Classes are held Mondays through Thursdays.

### **Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program**

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly estimated total tuition charge of \$12.04 ( $\$1,300 \div 108$  hours). The estimated total charges for the entire program are \$1,500: registration \$100, tuition \$1,300, and materials and supplies \$100.

### **Methods of Instruction**

#### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

#### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback.

Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school. This education-friendly platform brings the benefits of paperless sharing and digital collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

## **Tax Preparer Syllabus - Continued**

### **Training Resources and Materials**

The training program utilizes a combination proprietary and third-party training materials for both the onsite and online programs. The proprietary curriculum was developed and designed by the CPA owner, operator, and instructor with over fifty years of accounting and finance experience. The third-party educational materials were developed by Labyrinth Learning Publishing, Berkeley, California. For the past 25 years, Labyrinth publishes a wide range of books and e-learning tools for community colleges, technical schools, and community education programs.

### **Process for Access to Online Training Resources and Materials**

All of the proprietary curriculum and training materials, including quizzes, exercises, worksheets, and accounting practice sets have been digitized for instructor and student use with Zoom and Google Classroom.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### ***SESSION 1: GENERAL OVERVIEW OF FEDERAL & STATE INCOME TAXES***

Who should file a return; filing requirements for most taxpayers; filing requirements for dependents; which IRS forms to use; when, where, and how to file; method of payment; various accounting periods and methods; Requirement for a correct social security number or taxpayer identification number when filing the tax return; filing status the taxpayer should use; determine if the taxpayer is a resident or nonresident alien; information presented on the taxpayer's W-2 form; records retention requirements of a paid preparer; getting started with the return preparation process.

#### ***SESSION 2: STANDARD DEDUCTIONS AND EXEMPTIONS***

Calculate the standard deduction and determine when to use it; exemptions and identify when the taxpayer can claim an exemption; tests for determining when a dependent is a qualifying child or a qualifying relative; support provided to a potential dependent; Steps necessary to file a decedent's tax return; Identify the rules for tax withholding and estimated payments.

#### ***SESSION 3: TAXABLE AND NON-TAXABLE INCOME***

Various types of employee compensation, including fringe benefits and tips; business income, including income from farming, rentals, and bartering; Alimony received as taxable income; other types of income that may be fully or partially taxable; general rules of community property; compute taxable and nontaxable income; where to report various types of income.

#### ***SESSION 4: INTEREST AND DIVIDEND INCOME***

Types of interest income; difference between taxable and nontaxable interest; tax reporting of interest income; dividend income; nontaxable distributions; the client interview process.

#### ***SESSION 5: EARNED INCOME CREDIT***

Earned Income Credit (EIC); eligibility rules for the EIC; a qualifying child; taxpayers without children Schedule EIC; disallowance of the EIC; IRS due diligence requirements; special rules apply to certain taxpayers depending upon the circumstances



## **Tax Preparer Syllabus – Continued**

### ***SESSION 6: CHILD CARE AND OTHER CREDITS***

The child tax credit and/or the additional child tax credit; qualifications for the childcare credit; qualification for the credit for the elderly and disabled; qualification for the adoption credit; education credit; other less common credits.

### ***SESSION 7: RETIREMENT INCOME***

Retirement income defined; distinguishing between pensions and annuities; specific types of pension plans; distributions from plans; government retirement benefit programs; other types of income; specifically barter, activities not for profit, and partnership income, rental income, royalties, repayments, and non-taxed income.

### ***SESSION 8: ADJUSTMENTS TO INCOME***

Educator and moving expense adjustments; reporting of any of the four business-related adjustments; reporting of the retirement-related adjustments for self-employed and individual taxpayers; applicability and reporting of the adjustments related to education expenses; deductions for a Health Savings Accounts; penalty on early withdrawal of savings; alimony; other less common adjustments.

### ***SESSION 9: ITEMIZED DEDUCTIONS***

Standard versus itemized deductions; limitation on itemized deductions; eligible medical expenses; deductible taxes; interest deductions; charitable contribution deduction; casualties and thefts; miscellaneous deductions.

### ***SESSION 10: ELECTRONIC FILING***

Rules and regulations governing electronic filing; methods of receiving a refund through electronic filing; warning signs of taxpayer fraud; requirements for signing electronic returns; how to correct an electronic return rejected by the IRS.

### ***SESSION 11: EMPLOYEE BUSINESS EXPENSES AND MISCELLANEOUS DEDUCTIONS***

Miscellaneous itemized deduction limitation; deductible business expenses; standard mileage rate and the actual auto expense methods of tracking auto expenses; business use of a home; deductible travel, gift, and entertainment and other expenses.

### ***SESSION 12: EDUCATION TAX BENEFITS***

Education-related tax credits and adjustments; the American Opportunity Credit; the Lifetime Learning Credit; American Opportunity Credit versus the Lifetime Learning Credit; tuition and fees deduction; student loan interest deduction; requirements for claiming additional tax benefits related to education.

### ***SESSION 13: CAPITAL GAINS AND LOSSES***

Gains and losses from the sale of capital assets; capital gain distributions and tax treatment; capital gains and losses on a tax return; basis of property in various circumstances; tax treatment for potential gains on the sale of a home or personal residence; tax treatment for an installment sale.

## **Tax Preparer Syllabus – Continued**

### ***SESSION 14: BUSINESS PROPERTY AND DEPRECIATION***

Types of property eligible for depreciation; definition of depreciation; various depreciation methods; Section 179 deduction; special depreciation allowance; reporting of dispositions of business property; guidelines related to the final repair regulations.

### ***SESSION 15: SELF-EMPLOYMENT INCOME AND TAXES***

Taxpayer as a sole proprietor; calculation of gross income on Schedule C; types of deductible business expenses; calculation of net profit or loss; self-employed health insurance and retirement plan contributions; other self-employment taxes; deductions for office-in-home.

### ***SESSION 16: RENTAL, ROYALTY, PARTNERSHIP INCOME***

Rental income and proper reporting; deductible rental expenses; renting vacation homes and other dwelling units; limits on rental and passive activity losses; rules for reporting rental property sales; reporting of royalties and partnership income.

### ***SESSION 17: ALTERNATIVE MINIMUM TAX, INJURED/INNOCENT SPOUSE, PENALTIES***

The Alternative Minimum Tax (AMT); an innocent spouse; an injured spouse; other types of less common credits; tax extensions and installment agreements; civil and criminal penalties.

### ***SESSION 18: KIDDIE/NANNY TAX AND AMENDED TAX RETURNS***

Kiddie and Nanny tax overview; how to file an amended return; tax preparer rules and regulations.

### ***SESSION 19: UNENROLLED AGENTS AND TAX UPDATES***

IRS voluntary program for unenrolled tax preparers; exempt unenrolled tax preparers; tax return preparer credentials; most recent tax laws and regulations; changes to Social Security and Medicare taxes; protecting taxpayer identity; features of the Affordable Care Act (ACA); states that have their own health insurance exchange; the ACA mandate for businesses.

### ***SESSION 20: ETHICS AND RESPONSIBILITIES OF TAX PROFESSIONALS***

#### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 70%; and (3) completion of all exercises.

# Tax Preparer/Enrolled Agent Syllabus

## Course Description

The Enrolled Agent training program and related study materials are designed to prepare students to pass the Internal Revenue Service's Special Enrollment Examination (SEE). Students learn to prepare tax returns and research tax issues for federal individuals, partnerships, corporations, estates, and trusts. The curriculum and material are covered at an intermediate level. Students will learn tax law from manuals and study cards and exercising their understanding with test questions from previous years' exams, in addition to questions that are similar to questions on the exam. The questions are all multiple choice (no true/false). All the questions and study material have been updated to include new tax legislation.

## Educational Objectives

After successfully completing the course, students will have the tax knowledge needed to pass this comprehensive three-part exam entitling them to practice income tax preparation as an Enrolled Agent (EA) and represent clients before the IRS.

## Length and Sequence/Frequency of Classes

The program is 324 clock hours: 4 days a week, 4.5 hours per day, 18 clock hours per week. Total length is 18 weeks (324 clock hours ÷ 18 clock hours per week) covering 126 calendar days and 4.2 months. Classes are held Mondays through Thursdays.

## Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly estimated total tuition charge of \$13.89 ( $\$4,500 \div 324$  hours). The estimated total charges for the entire program are \$5,000: registration \$100, tuition \$4,500, and materials and supplies \$400.

## Methods of Instruction

### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback. Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school. This education-friendly platform brings the benefits of paperless sharing and digital collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

## **Tax Preparer/Enrolled Agent Syllabus - Continued**

### **Training Resources and Materials**

The training program utilizes third-party training materials for both the onsite and online programs. The third-party educational materials were developed by Surgent Professional Education, the largest independent provider of continuing education for colleges, universities, CPAs, and other financial professionals in the United States. Surgent is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of CPE on the National Registry of CPE Sponsors and as a QAS Self-Study provider, as well as an approved Continuing Education provider by the IRS, the CFP® Board, and CTEC. Our courses are accepted for CPE credit in all 50 states and in Washington, D.C. The instructor and students use Surgent's Enrolled Agent review Premier Pass comprehensive training resources and materials.

### **Process for Access to Online Training Resources and Materials**

Surgent's proprietary curriculum and training materials, including quizzes, exercises, worksheets, and other resources are available to the instructor and the students in both hard copy manuals and online.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### ***PART ONE - INDIVIDUALS***

*Week 1-Chapter 1:* Income Tax Return; Filing Requirements; U.S Citizens and Residents Living Outside the U.S.; Dependents; Nonresident Aliens; Extensions of Time to File; Filing Status; Personal Exemptions and Dependents.

*Week 2-Chapter 2:* Income; Wages, Salaries, Tips, and other Earnings; Interest Income; Dividends and Other Corporate Distributions; Rental Income and Expenses; Passive Activities; Retirement Plans, Pensions, and Annuities; Traditional IRAs; Roth IRAs; Social Security; Foreign Source Income & Foreign Earned Income Exclusion; Other Income; Canceled Debts; Bartering; Partnership Income; Court Awards and Damages; Scholarships and Fellowships.

*Week 3-Chapter 3:* Gains and Losses; Basis of Property; Purchase of Property; Property Received by Gift; Inherited Property; Property Received for Services; Stock Dividends, Rights and Splits; Property Transfers Between Spouses; Capital Gains and Losses; Holding Period; Net Capital Gain Computation; Gifted Property Sales; Sale of Inherited Property; Capital Loss Limitations and Carryovers; Nonbusiness Bad Debt; Section 1244 Stock; Sale to Related Parties; Installment Sales; and Sale of Residence.

*Week 4-Chapter 4:* Adjustments to Income; Individual Retirement Arrangements (IRAs); Qualified Plans; Simplified Employee Pension; 401(k) Plans; Moving Expenses; Alimony and Child Support; Health Savings Account; Student Loan Deduction; Tuition and Fees Deduction; Penalty on Early Withdrawal; Other Adjustments to Income.

*Week 5-Chapter 5:* Standard Deductions and Itemized Deductions; Medical Expenses; Taxes; Interest Expenses; Charitable Contributions; Nonbusiness Casualty and Theft Losses; Employee Business Expenses; Work-Related Education Expenses; Miscellaneous Itemized Deductions.

*Week 6-Chapter 6:* Credits; Earned Income Credit (EIC); Child and Dependent Credit; Child Tax Credit; Education Credits; Credit for the Elderly or the Disabled; Foreign Tax Credit; Adoption Credit; Retirement Savings Contributions; Credit for Prior Year Minimum Tax.

## Tax Preparer/Enrolled Agent Syllabus - Continued

*Week 7-Chapters 7 and 8:* Taxes; Alternative Minimum Tax; Self-Employment Tax; Household Employment Taxes; Estimated Tax Payments; Estate and Gift Tax; Estate Tax Return; Gift Tax Return.

### ***PART TWO - BUSINESSES***

*Week 8-Chapter 1:* Business Entities; Employer Identification Number; Accounting Periods; Accounting Methods; Cash Basis; Accrual Basis & Related Parties; Change in Accounting Method; Inventories; Uniform Capitalization Rules.

*Week 9-Chapter 2:* Partnerships; Formation; Family Partnerships; Filing Requirements; Organization Expenses; Tax Year; Partners' Distributive Share of Income, Expenses, Gains and Losses; Partnership Distribution; Partner's Gain/Loss; Partner's Basis-Distributed-Property; Transactions Between Partnership and Partners; Guaranteed Payments; Sale/Exchange of Property to Related Parties; Contribution of Property; Basis of Partner's Interest; Disposition of Partner's Interest; Sale, Exchange or Other Transfer; Unrealized Receivables/Inventory Items; Liquidation-Partner's Retirement or Death.

*Week 10-Chapter 3:* C Corporations; Businesses Taxed as Corporations; Property Exchanged for Stock; Services Exchanged for Stock; Return Filing and Payment Requirements; Estimated Tax Payments and Extensions; Organizational and Start-Up Expenses; Business Income and Deductions; Related Party Transactions; Dividends-Received Deduction; Below-Market Loans; Charitable Contributions; Capital Gains; Capital Losses; Net Operating Losses; Tax Calculations; Controlled Group of Corporations; Earnings and Profits; Reconciliation of Income (Schedule M-1); Accumulated Earnings Tax; Distributions to Shareholders; Reporting Dividends and Other Distributions; Withholding Taxes; Stock Redemptions; Corporate Liquidations.

*Week 11-Chapters 4 and 5:* S Corporations; The Election; Termination of S Corporation Status; Shareholder's Basis; Losses; Capital Gains; Pass Through Items; Taxes; Distributions to Shareholders; Business Income and Expenses; Information Returns; Self-Employment Income; Employees' Pay; Interest Expenses; Bad Debts; Travel and Entertainment; Insurance Expenses; Business Gifts; Casualty and Theft Losses; Taxes; Rent Expense; Other Business Expenses; Depreciation, and Depletion Deduction; Depreciable Property; Section 179 Deduction; Depletion; General Business Credit; Work Opportunity Credit; Credit for Small Employer Pension Startup Costs; Disabled Access Credit; Employer-Provided Childcare Facilities and Service Credit; Limitation on Losses; Net Operating Losses; Not-for-profit; Passive Activity Limits; At-Risk Rules.

*Week 12-Chapter 6:* Business Assets; Basis of Property; Purchase of Property; Property Received by Gift; Inherited Property; Property Received for Services; Property Received in Nontaxable Transactions; Stock Dividends, Rights and Splits; Property Transfers Between Spouses; Adjustments to Basis; Goodwill; Gains and Losses on Sales of Business Property; Section 1231 Property; Section 1245 Property; Section 1250 Property; Nontaxable Property Transactions.

## Tax Preparer/Enrolled Agent Syllabus - Continued

*Week 13-Chapter 7:* Estates and Trusts; Final Return for Decedent-Form 1040; Income Tax Return of an Estate-Form 1041; Filing Requirements; Income, Exemptions and Deductions; Credits, Tax, and Payments; Distribution to Beneficiaries from an Estate (Distributive Net Income); Trusts.

*Week 14-Chapter 8, 9 and 10:* Tax-Exempt Organizations; Application, Approval, and Appeal Procedures; Filing Requirements; Retirement Plans for Businesses; Qualified Plans; Simplified Employee Pension (SEP) Savings Incentive Match Plans for Employees (SIMPLE); 401(k) Plans; Farm Accounting.

### **PART THREE– REPRESENTATION, PRACTICE, AND PROCEDURES**

*Week 15-Chapter 1:* Tax Practices and Procedures; Tax Preparer Rules; Due Diligence; Tax Preparer Penalties; Practice Before the IRS; Becoming an Enrolled Agent; Requirements for Enrolled Agents; Renewal of Enrollment; Sanctions against Enrolled Agents; Continuing Professional Education (CPE); Practice by Unenrolled Persons;

*Week 16-Chapter 2:* Representation before the IRS; Power of Attorney; Legal Authority and References; Examination of Returns; Appeal Rights and Procedures; Collection Procedures; Claims for Refund; Statute of Limitations; Taxpayer Penalties.

*Week 17-Chapter 3:* Completion of the Filing Process; Recordkeeping for Taxpayers; Recordkeeping for Tax Preparers; Electronic Return Requirements; Responsibilities of the Electronic Return Originator (ERO); Refund Anticipation Loans (RALs).

*Week 18-*Course review and completion of sample Enrolled Agent Exam.

### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 70%; and (3) completion of all exercises and practice sets.

# Accounts Receivable Specialist Syllabus

## Course Description

This training program is a non-degree certificate program designed to provide practical, hands-on, and real-world job skills as an Accounts Receivable Specialist. Accounts Receivable specialists perform general bookkeeping duties related to preparing and processing of customer billing and cash receipts and for accurately managing the tracking of transactions into the financial records. In addition, AR specialists work with management to analyze and report on the ongoing efficacy of outstanding uncollected accounts receivable accounts. AR specialists are also tasked customer payment follow up, including contacting clients for payment resolution, and negotiating payment arrangements.

## Educational Objectives

By the end of this course, you will be qualified to obtain an entry level position as an accounts receivable, billing and collection specialist. Will become proficient in the following skills:

Keyboard and ten-key efficiency	Resolve customer disputed charges
Improve basic and mental math skills	Conduct account research and analysis
Understand basic accounting concepts	Periodically audit customer ledgers
Fair credit & collection regulations	Prepare monthly AR aging reports
Set up new customer accounts	Send statements to outstanding accounts
Maintain accurate files and ledgers	Reconcile AR to the General Ledger
Prepare and send invoices for accuracy	Learn customer bookkeeping software
Process payments and credit memos	

Past due balances follow up

## Length and Sequence/Frequency of Classes

The program is 288 clock hours: 4 days a week, 4.5 hours per day, 18 clock hours per week. Total length is 16 weeks (288 clock hours ÷ 18 clock hours per week) covering 112 calendar days and 3.7 months. Classes are held Mondays through Thursdays.

## Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly estimated total tuition charge of \$15.63 ( $\$4,500 \div 288$  hours). The estimated total charges for the entire program are \$5,000: registration \$100, tuition \$4,500, and materials and supplies \$400.

## Methods of Instruction

### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

## **Accounts Receivable Specialist Syllabus- continued**

### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback. Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school. This education-friendly platform brings the benefits of paperless sharing and digital collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

### **Training Resources and Materials**

The training program utilizes a combination proprietary and third-party training materials for both the onsite and online programs. The proprietary curriculum was developed and designed by the CPA owner, operator, and instructor with over fifty years of accounting and finance experience. The third-party educational materials include the following textbooks: Essentials of Credit, Collections, and Accounts Receivable by Mary S. Schaeffer, John Wiley & Sons, Publisher; and Streetwise Credit and Collections by Suzanne Caplan, Adams Media, Publisher.

### **Process for Access to Online Training Resources and Materials**

The proprietary materials and third-party educational resources, including quizzes, exercises, have been digitized for instructor and student use with Zoom and Google Classroom.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### ***WEEK 1: STUDENT ORIENTATION, TYPING/KEYBOARDING, TEN-KEY-BY-TOUCH***

Student Orientation; School Disclosures; Student Rights; Career Goals; Tools of the Trade; Typing and Keyboarding; Ten-Key-by-Touch; Ten-Key Worksheets.

#### ***WEEK 2: REVIEW OF BASIC BUSINESS MATH***

Basic Math Review; Mastering Mental Math; Simple and Compound Interest; Understanding Markups and Margins.

#### ***WEEK 3: THE WORLD OF ACCOUNTING***

The World of Accounting; Accounting Rules and Concepts; the Accounting Equation; the Two Methods of Accounting;

#### ***WEEK 4: THE ACCOUNTING PROCESS, ACCOUNTS, JOURNALS, LEDGERS, FINANCIAL STATEMENTS***

The Accounting Process; the World of Accounts; the Chart of Accounts; Journals; the General Ledger; the Balance Sheet and Income Statement.

#### ***WEEK 5: OVERVIEW OF ACCOUNTS RECEIVABLE***

Introduction to Accounts Receivable; the Accounts Receivable Cycle; Customer Master File; Types of Accounts Associated with Accounts Receivable; Selling to Customers on Account; Customer Sales Invoices vs Statements; Customer Subsidiary Ledgers; Calculating Average Daily Sales Outstanding; Estimating Collectability of Outstanding Accounts Receivable.



## **Accounts Receivable Specialist Syllabus - continued**

### ***WEEK 6: COOPERATING WITH SALES STAFF***

Importance of Sales and Accounts Receivable Relationship; What AR Can Do to Help the Sales Staff; Tips and Techniques for Maintaining the Relationship; Educating the Sales Staff about Accounts Receivable; Keeping Sales from Selling to Noncreditworthy Customers.

### ***WEEK 7: ACCOUNTS RECEIVABLE TRANSACTION PROCESSING***

The Importance of Time, Dates, the Calendar Customer Sale Invoices; Customer Cash Receipts; Customer Adjustments; the Sales Journal; the Cash Receipts Journal; the General Journal; Entering Customer Invoices, Receipts, and Adjustments into Journals Exercise.

### ***WEEK 8: CUSTOMER MASTER FILE***

Importance of Customer Master File; File Maintenance; Customer Types; Tax Identification Numbers; Contact Individual; Credit Score; Customer Payment and Credit Terms; Sales Tax Exempt or Non-Exempt Status; Billing and Payment History.

### ***WEEK 9: CUSTOMER RELATIONS***

The Customer's Accounts Payable and Purchasing Departments; The Value of Establishing Good Relations with a Customer's Purchasing and Accounts Payable Staff; Customer Purchase Orders; Customer P-Cards or Procurement Cards (ProCards); Customer Letters of Credit; How AP Associates Can Affect When Payment is Made.

### ***WEEK 10: ACCOUNTS RECEIVABLE BILLING AND MONTH-END EXERCISES***

Accounts Receivable Customer Sales Invoice Billing Exercise; Accounts Receivable Month-end Aging of Accounts Exercise; Calculating Average Daily Sales Outstanding Exercise; Estimating Collectability of Outstanding AR and Adjusting the Allowance for Doubtful Accounts Exercise.

### ***WEEK 11: ACCOUNTING FOR CASH RECEIPTS***

Definition, Importance, and Nature of Cash; Types of Cash and Cash Equivalents; Controlling Cash; Cash Receipt and Payment Journals; the General Ledger Cash Account; Cash Receipt and Payments Processing Using Debits and Credits.

### ***WEEK 12: SALES AND USE TAXES***

Introduction to Sales and Use Taxes; Definitions of Sales and Use Tax; History and Purpose; the Difference between Sales and Uses Taxes; Bookkeeping for Sales and Use Taxes; Overview of State Laws and Regulations; Sales and Use Tax Return Exercise.

### ***WEEK 13: CUSTOMER CREDIT***

The Importance of Credit in Business; Definition, Types, and Uses of Credit; Business Credit vs. Consumer Credit; Credit Ratings, Credit Scores, and Credit Rating Agencies; Laws and Regulations Controlling the Credit Industry.

### ***WEEK 14: CUSTOMER COLLECTIONS***

The Art and Principles of Collection; the Collection Process and Methods for Improving Collections; Collection Rules According to the Federal Fair Debt Collection Practice Act; Preparing Friendly, Diplomatic, Demand Collection Letters; Collection Agencies and How they Work; Skip Tracing; Credit and Collection Professional and Trade Associations.

## **Accounts Receivable Specialist Syllabus – continued**

### ***WEEK 15: BUSINESS LAW AND ACCOUNTS RECEIVABLE***

The Legal Structure and Nature of Business Entities; Sole Proprietors; Partnerships; Corporations; Understanding Basics of Business Entity Legal Liability; Becoming Familiar with the Uniform Commercial Code.

### ***WEEK 16: INTERNAL CONTROL AND ETHICS***

Definition of Internal Control; Objective of Internal Control; How to Achieve Strong Internal Control; How to Apply Control over Cash Receipts and Payments; the Practical Realities of Internal Control; Understand the Nature Finance Ethics.

### ***WEEK 17: RECORD RETENTION***

Introduction to Record Retention; Suggested Time Frames to Maintain Business and Accounting Records; Management of a Record Retention Program; Legal Requirement Affecting Record Retention; Statues of Limitations; Regulatory Rulings; Litigation; Tax Audits; Court Order Subpoenas.

### ***WEEK 18: INTERVIEWING TIPS AND TECHNIQUES, COVER LETTER AND RESUME***

Evaluating Interviewers; Interviewers Issues with Job Seekers; Practical Tips on How to Ace an Interview; Common, Touch, and Illegal Interviewer Questions; Questions to Ask the Interviewer;

How to Rate Your Personal Values, Qualities, and Work Preferences; Cover Letter and Resume Exercise.

### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 70%; and (3) completion of all exercises and practice sets.

# Accounts Payable Specialist Syllabus

## Course Description

This training program is a non-degree certificate program designed to provide practical, hands-on, and real- world job skills as an Accounts Payable Specialist. Accounts payable functions include the processing, recording and payment of vendor invoices, employee expense reimbursements and petty cash account reimbursements in a complete, accurate, and timely manner.

### Educational Objectives

By the end of this course, you will be qualified to obtain an entry level position as an accounts payable specialist and become proficient in the following skills:

Keyboard and ten-key efficiency	Unpaid and open balances follow up
Basic math and mental math skills	Resolve vendor disputed charges
Understand basic accounting concepts	Conduct account research and analysis
Set up new vendor accounts	Periodically audit vendor ledgers
Maintain accurate files and ledgers	Reconcile vendor statements
Process/record vendor invoices	Prepare monthly AP aging reports
Process payments and debit memos	Reconcile AP to the General Ledger

### Length and Sequence/Frequency of Classes

The program is 288 clock hours: 4 days a week, 4.5 hours per day, 18 clock hours per week. Total length is 16 weeks (288 clock hours ÷ 18 clock hours per week) covering 112 calendar days and 3.7 months. Classes are held Mondays through Thursdays.

### Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly estimated total tuition charge of \$15.63 ( $\$4,500 \div 288$  hours). The estimated total charges for the entire program are \$5,000: registration \$100, tuition \$4,500, and materials and supplies \$400.

### Methods of Instruction

#### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

#### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback. Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school.

## **Accounts Payable Specialist Syllabus - continued**

This education-friendly platform brings the benefits of paperless sharing and digital collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

### **Training Resources and Materials**

The training program utilizes proprietary training materials and resources for both the onsite and online programs. The proprietary curriculum was developed and designed by the CPA owner, operator, and instructor with over fifty years of accounting and finance experience.

### **Process for Access to Online Training Resources and Materials**

The proprietary materials and educational resources, including quizzes, exercises, have been digitized for instructor and student use with Zoom and Google Classroom.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### ***WEEK 1: STUDENT ORIENTATION, TYPING/KEYBOARDING, TEN-KEY-BY-TOUCH, BASIC MATH***

Student Orientation; School Disclosures; Student Rights; Career Goals; Tools of the Trade; Typing and Keyboarding; Ten-Key-by-Touch; Ten-Key Worksheets; Basic Math Review; Mastering Mental Math; Simple and Compound Interest.

#### ***WEEK 2: COMPLETE WEEK 1 AND THE WORLD OF ACCOUNTING***

Complete Work from Week 1; The World of Accounting; Accounting Rules and Concepts; the Accounting Equation; the Two Methods of Accounting;

#### ***WEEK 3: ACCOUNTING PROCESS, ACCOUNTS, JOURNALS, LEDGERS, FINANCIAL STATEMENTS***

The Accounting Process; the World of Accounts; the Chart of Accounts; Journals; the General Ledger; the Balance Sheet and Income Statement.

#### ***WEEK 4: OVERVIEW OF ACCOUNTS PAYABLE***

Introduction to Accounts Payable; the Accounts Payable Profession and Career Profile; Accounts Payable Concepts, Definitions, Functions, and Processes; the Infinite Variety of Suppliers of Goods and Services; the Accounts Payable Cycle; How the Two Functions of Accounts Payable are Recorded Using Debits and Credits; Understanding AP Payment Terms and Discounts; Manual AP Processing vs Computer AP Processing; Vendor Master File; the Basic Tools of the Accounts Payable Specialist.

#### ***WEEK 5: ACCOUNTS PAYABLE TRANSACTION PROCESSING***

The Importance of Time, Dates, and the Calendar; Vendor Invoices and statements; Vendor Payments and Adjustments; the Purchases Journal; the Cash Payments Journal; the General Journal; Entering Vendor Invoices, Payments, and Adjustments into Journals Exercise.

#### ***WEEK 6: ACCOUNTING FOR INVENTORY***

Definition and Nature of Inventory; Basic Inventory Transactions; the Inventory Operating Cycle; the Three Types of Inventory; Typical Inventory Invoice; Accounting for Shipping Costs; the Four Methods of Valuing Inventory; the Inventory Turnover Rate.

## **Accounts Payable Specialist Syllabus - continued**

### ***WEEK 7: MARGINS, MARKUPS, AND THE SELLING PRICE EQUATION***

Importance of Margins and Markups to the Success of a Business; Misunderstanding Margins and Markups in Setting Sales Price Can Have Dire Consequences; Understanding Margin and Markup Definitions and the Difference Between the Two; Mastering the Selling Price Equation; Understanding Markdowns.

### ***WEEK 8: ACCOUNTING FOR DEPRECIABLE FIXED ASSETS (PROPERTY, PLANT AND EQUIPMENT)***

The Definition and Nature of Fixed Assets; Applicable Accounting Concepts; Types of Fixed Assets; Cost Basis and Generally Accepted Accounting Principles; Recording the Purchase of Fixed Assets; Determining When a Repair Becomes a Fixed Asset; Definition and Purpose of Depreciation; Recording Depreciation Expense; the Four GAAP Depreciation Methods; Disposition of a Fixed Asset.

### ***WEEK 9: ACCOUNTING FOR PREPAID EXPENSES***

Definition of a Prepaid Expense; Accounting Principles Applicable to Prepaid Expenses; Various Types of Prepaid Expenses; Recording the Purchase of Prepaid Expenses; Maintaining and Controlling Prepaid Expenses.

### ***WEEK 10: ACCOUNTS PAYABLE VENDOR INVOICE PROCESSING, RECORDING, AND PAYMENT***

Processing, Recording, and Payment of Vendor Invoices Exercise; Accounts Payable Month-end Aging of Accounts Exercise; Calculating Average Daily Unpaid Credit Purchases Outstanding Exercise.

### ***WEEK 11: ACCOUNTING FOR CASH***

Definition, Importance, and Nature of Cash; Types of Cash and Cash Equivalents; Controlling Cash; Cash Receipt and Payment Journals; the General Ledger Cash Account; Cash Receipt and Payments Processing Using Debits and Credits.

### ***WEEK 12: SALES AND USE TAXES***

Introduction to Sales and Use Taxes; Definitions of Sales and Use Tax; History and Purpose; the Difference between Sales and Uses Taxes; Bookkeeping for Sales and Use Taxes; Overview of State Laws and Regulations; Sales and Use Tax Return Exercise.

### ***WEEK 13: CREDIT POLICIES AND PROCEDURES***

The Importance of Credit in Business; Definition, Types, and Uses of Credit; Business Credit vs. Consumer Credit; Credit Ratings, Credit Scores, and Credit Rating Agencies; Laws and Regulations Controlling the Credit Industry.

### ***WEEK 14: COLLECTION POLICIES AND PROCEDURES***

The Art and Principles of Collection; the Collection Process and Methods for Improving Collections; Collection Rules According to the Federal Fair Debt Collection Practice Act; Preparing Friendly, Diplomatic, Demand Collection Letters; Collection Agencies and How they Work; Skip Tracing; Credit and Collection Professional and Trade Associations.

## **Accounts Payable Specialist Syllabus – continued**

### ***WEEK 15: BUSINESS LAW***

The Legal Structure and Nature of Business Entities; Sole Proprietors; Partnerships; Corporations; Understanding Basics of Business Entity Legal Liability; Becoming Familiar with the Uniform Commercial Code.

### ***WEEK 16: INTERNAL CONTROL AND ETHICS***

Definition of Internal Control; Objective of Internal Control; How to Achieve Strong Internal Control; How to Apply Control over Cash Receipts and Payments; the Practical Realities of Internal Control; Understand the Nature Finance Ethics.

### ***WEEK 17: RECORD RETENTION***

Introduction to Record Retention; Suggested Time Frames to Maintain Business and Accounting Records; Management of a Record Retention Program; Legal Requirement Affecting Record Retention; Statues of Limitations; Regulatory Rulings; Litigation; Tax Audits; Court Order Subpoenas.

### ***WEEK 18: INTERVIEWING TIPS AND TECHNIQUES, COVER LETTER AND RESUME***

Evaluating Interviewers; Interviewers Issues with Job Seekers; Practical Tips on How to Ace an Interview; Common, Touch, and Illegal Interviewer Questions; Questions to Ask the Interviewer;

How to Rate Your Personal Values, Qualities, and Work Preferences; Cover Letter and Resume Exercise.

### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 70%; and (3) completion of all exercises and practice sets.

# Payroll Specialist Syllabus

## Course Description

This training program is a non-degree certificate program designed to provide practical, hands-on, and real-world job skills as an entry-level Payroll Specialist. Payroll specialists collect timekeeping information of employees, manages benefit packages with payroll software and accurately calculates pay according to the hours worked. They also manage any employee complaints and questions regarding payroll and investigate and resolve any errors in payroll in a timely manner.

A payroll specialist job duties also include, but not limited to: maintaining payroll information by collecting, calculating, and entering data; updating payroll records by entering changes in exemptions, insurance coverage, savings deductions, and job title and department transfers; preparing reports by compiling summaries of earnings, taxes, deductions, leave, disability, and nontaxable wages; determining payroll liabilities by calculating employee federal and state income and social security taxes and employer's social security, unemployment, and workers compensation payments; resolving payroll discrepancies by collecting and analyzing information; providing payroll information; maintaining payroll operations by following policies and procedures; and protect payroll operations by keeping information confidential.

## Educational Objectives

By the end of this course, you will have the basic skills to obtain an entry-level position as a payroll clerk specialist and have a good understanding of the following:

- Federal payroll laws & regulations
- Prepare and process a payroll
- Complete forms for new employees
- Create employee earnings record
- Identify various pay period options
- Determine employee pay
- Calculate commissions and bonuses
- Identify employee deductions
- Determine taxable earnings
- Calculate income tax withholding
- Calculate FICA and Medicare
- Record payroll journal entries
- Calculate FUTA and SUTA taxes
- Determine employer taxes
- Nonemployee compensation
- Calculate self-employment tax
- Record payroll journal entries
- Complete quarterly Form 941
- Complete Forms 940, W-2, W-3
- Assist with year-end closing

## Length and Sequence/Frequency of Classes

The program is 324 clock hours: 4 days a week, 4.5 hours per day, 18 clock hours per week. Total length is 18 weeks (324 clock hours ÷ 18 clock hours per week) covering 126 calendar days and 4.2 months. Classes are held Mondays through Thursdays.

## Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly total tuition charge of \$13.89 ( $\$4,500 \div 324$  hours). The estimated total charges for the entire program are \$5,000: registration \$100, tuition \$4,500 and materials and supplies \$400.

## Payroll Specialist Syllabus - continued

### **Methods of Instruction**

#### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

#### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback. Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school. This education-friendly platform brings the benefits of paperless sharing and digital collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

### **Training Resources and Materials**

The training program utilizes both proprietary and third-party training materials and resources for both the onsite and online programs. The proprietary curriculum was developed and designed by the CPA owner, operator, and instructor with over fifty years of accounting and finance experience. The third-party educational resources the payroll manual and online materials developed by Labyrinth Learning of Berkeley, California, entitled Payroll Accounting, A Practical, Real-World Approach, 7<sup>th</sup> Edition, by Eric A. Weinstein, CPA.

### **Process for Access to Online Training Resources and Materials**

The proprietary materials and educational resources, including quizzes, exercises, have been digitized for instructor and student use with Zoom and Google Classroom.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

#### ***WEEK 1: ORIENTATION, WORLD OF PAYROLL, TYPING, 10-KEY-BY-TOUCH, BASIC MATH***

Student Orientation; School Disclosures; Student Rights; Career Goals; World of Payroll; Tools of the Trade; Ten-Key-by-Touch; Ten-Key Worksheets; Basic Math; Mastering Mental Math.

#### ***WEEK 2: OVERVIEW AND INTRODUCTION TO THE PAYROLL PROFESSION***

The Size, Scope, and Nature of the Payroll Profession; Job Descriptions of a Payroll Clerk and Payroll Supervisor; History of Payroll in the U.S., Laws that Affect Employers in their Payroll Operations; Records Required by Law and Regulation; Importance of a Thorough Payroll Records System; Overview of Employee Hiring Procedures and Typical Payroll Processes and Procedures.



## **Payroll Specialist Syllabus - continued**

### ***WEEK 3: CATEGORIES OF WORKERS, PAYROLL TRANSACTIONS, RECORDS, DEFINITIONS, WAGES AND DEDUCTIONS***

The Six Categories of Workers; Difference Between Employees and Independent contractors; Difference Between Exempt and Non-Exempt Employees and the Four Categories of Exempt Employees; Recording payroll transactions; Payroll Definitions, and Records Used in Payroll Accounting;

### ***WEEK 4: CATEGORIES OF WORKERS, PAYROLL TRANSACTIONS, RECORDS, DEFINITIONS, WAGES AND DEDUCTIONS - Continued***

Calculation of Regular and Overtime Pay, 'Comp-Time' and Federal and State Tax Deductions; Determining when Wages are Taxable; The Rules for Depositing Federal and State Payroll Tax Deposits; Preparation of a Manual Small Business Payroll for Five employees.

### ***WEEK 5: PROCESSING A NEW EMPLOYEE***

The Employee Paystub; Summary of Tax Rates; The Fair Labor Standards Act; The Federal Minimum Wage; Calculating Overtime Wages; Child Labor Restrictions; Circular E and Form SS-4; Employer Identification Number; Hiring an Employee; The Personal Responsibility and Work Opportunity Reconciliation Act of 1996; Forms SS-5 and W-4;

### ***WEEK 6: PROCESSING A NEW EMPLOYEE - Continued***

The Immigration Reform and Control Act of 1986; Form I-9; Workers' Compensation Insurance; Payroll Certifications; Utilizing a Payroll Service; Employee Earnings Record; Self-Assessment; Practice Sets A and B; Continuing Payroll Problem.

### ***WEEK 7: CALCULATING EMPLOYEE WAGES***

Pay Periods and Workweeks; Pay Period Options; Defining the Workweek; Wage Determination Issues; The Equal Pay Act of 1963 (EPA); State Minimum Wages; Timecards; Salaries and Wages; Calculating Overtime Pay; Converting to Hourly Rates; Weekly Wage Conversions; Annual Salary Conversions;

### ***WEEK 8: CALCULATING EMPLOYEE WAGES - Continued***

Commissions, Bonuses, and Incentive Plans; Paying Commissions; Awarding Bonuses; Offering Incentive Plans; Alternative Pay Considerations; Self-Employment Income; Tipped Employees; Utilizing Piecework Systems; Payroll Register; Self-Assessment; Practice Sets A and B; Continuing Payroll Problem

### ***WEEK 9: FEDERAL AND STATE INCOME TAX WITHHOLDING***

Deductions from Employee Earnings; Mandatory Deductions; Voluntary Deductions; Distinguishing Between Gross Pay and Taxable Pay; Federal Income Tax Withholding; The Wage-Bracket Method; The Percentage Method; Other Federal Income Tax Withholding Considerations;

### ***WEEK 10: FEDERAL AND STATE INCOME TAX WITHHOLDING – Continued***

Deceased and Terminated Employees; Changing the W-4 Form; State Income Tax Withholding; Local Income Tax Withholding; The Payroll Register; Self-Assessment; Practice Sets A and B; Continuing Payroll Problem.

## **Payroll Specialist Syllabus - continued**

### ***WEEK 11: FICA TAXES AND VOLUNTARY DEDUCTIONS***

FICA Taxes and Voluntary Deductions; Social Security Tax; The Social Security Wage Base; Taxable Earnings for Social Security Tax; Calculating Social Security Tax; Medicare Tax; Additional Medicare Tax; Additional Withholding Tax Considerations; State Disability Insurance; Wage Garnishments;

### ***WEEK 12: FICA TAXES AND VOLUNTARY DEDUCTIONS – Continued***

Contributing to Retirement Plans; Cafeteria Plans; Dependent Care Benefits; Charitable Contributions, Union Dues, and Insurance Premiums; Completing the Payroll Register; Accounting for Payroll (Employees); Self-Assessment; Practice Sets A and B;

### ***WEEK 13: FEDERAL AND STATE UNEMPLOYMENT TAXES***

Federal Unemployment Tax (FUTA); Credit Reduction States; Making FUTA Tax Payments; State Unemployment Tax (SUTA); SUTA Experience Rating; Matching Social Security, Medicare Tax;

### ***WEEK 14: FEDERAL AND STATE UNEMPLOYMENT TAXES – Continued***

Accounting for Payroll (Employer); Nonemployee Compensation; Independent Contractors; Forms W-9, 1099-MISC, and 1096; The Self-Employment Contributions Act (SECA); Statutory Nonemployees; Self-Assessment; Practice Sets A and B; Continuing Payroll Problem.

### ***WEEK 15: PERIODIC AND YEAR-END PAYROLL REPORTING***

Accounting for Payroll (Periodic Entries); Submitting Unemployment Tax Payments; Voluntary Withholding Payments; Employer's Quarterly Federal Tax Return Form 941; The Electronic Federal Tax Payment System;

### ***WEEK 16: PERIODIC AND YEAR-END PAYROLL REPORTING – Continued***

Form 941 Rounding Considerations; Quarterly State Payroll Forms; Employer's Annual Federal Unemployment Tax Return Form 940; Form W-2 (Wage and Tax Statement); Form W-3 (Transmittal of Wage and Tax Statements); Self-Assessment Practice Sets A and B.

### ***WEEKS 17 AND 18: COMPREHENSIVE PAYROLL PRACTICE SET PROJECT***

Completion of a comprehensive payroll practice set project encompassing all the information and learning skills acquired in the program in order to demonstrate understanding of concepts, procedures, laws, and regulations, and overall proficiency in the preparation and completion of the business payroll.

### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 70%; and (3) completion of all exercises and practice sets.

## **Maximum Enrollment Students and Student/Instructor Ratio**

### **Overview**

The accounting, bookkeeping, administrative assistance, and taxation fields are new to most students and it requires learning new concepts and principles, as well as the ability to grasp many new specific tasks and procedures.

By its very nature, this knowledge, tasks, and procedures require a good work ethic, average intelligence, attention to detail and an ability to accomplish the required tasks efficiently and accurately.

As a result, the programs include a significant number of hours of hands-on, real-world, practical applications requiring the instructor to be constantly available for one-on-one assistance as the students complete their work.

It is for these reasons that the school strives to maintain relatively small number of students in each session to maintain a relatively low student-to-instructor ratio.

### **Detailed Explanation of Training Space**

The institution has leased the same facility in the mid-town area of San Diego since 2009. It is located at 7283 Engineer Road Suite H, San Diego, California 92111. The total size of the facility is 1,956 square feet consisting of four classrooms averaging 189 square feet each, a main lobby and administrative area, a central workroom section, including a kitchen and restroom.

The site is located in a professionally maintained business park in a central area of the city with sufficient student parking and special needs access. The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc. The institution maintains all valid permits applicable to the location of the institution, including a current business license, fire inspection clearance, etc.

The school maintains state-of-the-art general office and specialized business equipment, including large, professional-grade desks and chairs; computers; monitors; keyboards and mice; printers; heavy-duty ten-key calculators; CD and video players; plasma televisions; scanners; electronic hole-punch and pencil sharpeners

### **Maximum Enrollment for Each Classroom and Program**

The maximum number of students for each onsite classroom and program is fifteen (15) in each of the four classrooms. The maximum number of students for each online program is twenty (20).

### **Student-to-Instructor Ratio**

The maximum onsite student-to-instructor ratio is fifteen (15) students to one (1) instructor, and twenty (20) students to one (1) instructor for online classes and programs.

## Dept. of Labor Job Classifications Each Program Prepares Graduates For

### Overview

In order to report gainful employment of its graduates, the school is required to identify the job classifications each program prepares its graduates for using the United States Department of Labor's Standard Occupational Classification Codes, at the Detailed Occupation (six-digit) level.

*U.S. Department of Labor Standard Occupational Classification Codes for each of the School's Programs each Program Prepares Graduates For:*

### **SMALL BUSINESS ACCOUNTING & BOOKKEEPING TRAINING PROGRAM – SOC 13-000 BUSINESS & FINANCIAL OPERATIONS OCCUPATIONS**

Dept. of Labor SOC	Dept of Labor Occupation Description
13-2011	Accountants and Auditors
13-2031	Budget Analysts
13-2041	Credit Analysts
43-3011	Bill and account Collectors
43-3021	Billing and Posting Clerks
43-3031	Bookkeeping, Accounting, And Auditing Clerks
43-3051	Payroll and Timekeeping Clerks
43-3061	Procurement Clerks
43-3071	Tellers
43-3099	Financial Clerks-All Other
43-4041	Credit Authorizers, Checkers, Clerks

### **ADMINISTRATIVE ASSISTANT – SOC 43-000 OFFICE & ADMINISTRATIVE SUPPORT**

Dept. of Labor SOC	Dept of Labor Occupation Description
43-4051	Customer Service Representatives
43-4071	File Clerks
43-4081	Hotel, Motel, and Resort Desk Clerks Loan Interviewers and Clerks
43-4131	Loan Interviewers and Clerks
43-4141	New Accounts Clerks
43-4151	Order Clerks
43-4161	Human Resource Assistants
43-4171	Receptionists and Information Clerks
43-4199	Information and Records Clerks, All Other
43-5061	Production, Planning, and Expediting Clerks
43-5071	Shipping, receiving, and Traffic Clerks
43-5081	Stock Clerks and Order Fillers
43-9021	Data Entry Keyers
43-9061	Office Clerks, General
43-9199	Office and Administrative Support Workers, All Other

**Dept. of Labor Job Classifications Each Program Prepares Graduates For – Continued**

**TAX PREPARER**

Dept. of Labor SOC	Dept of Labor Occupation Description
13-2082	Tax Preparers

**TAX PREPARER/ENROLLED AGENT**

Dept. of Labor SOC	Dept of Labor Occupation Description
13-2081	Tax Examiners, Collectors, Revenue Agents

**ACCOUNTS RECEIVABLE SPECIALIST**

Dept. of Labor SOC	Dept of Labor Occupation Description
43-3011	Bill and Account Collectors

**ACCOUNTS PAYABLE SPECIALIST**

Dept. of Labor SOC	Dept of Labor Occupation Description
43-3021	Bookkeeping, Accounting, and Auditing Clerks

**PAYROLL SPECIALIST**

Dept. of Labor SOC	Dept of Labor Occupation Description
43-3051	Payroll and Timekeeping Clerks

## Occupational Outlook

According to the most recent information obtained from the United States Department of Labor's Bureau of Labor Statistics, the occupational for the institution's training programs is as follows:

### **Small Business Accounting & Bookkeeping Training Program – SOC 43-3031**

The most total national employment for this occupation was 1.7 million workers, earning a median wage of \$19.92 per hour and \$41,230 per year. Projected job openings through 2029 are estimated at 162,100, with an anticipated growth rate of negative one percent.

### **Administrative Assistant – SOC 43-6014**

The most total national employment for this occupation was 2.3 million workers, earning a median wage of \$18.12 per hour and \$37,690 per year. Projected job openings through 2029 are estimated at 195,200, with an anticipated growth rate of negative one percent.

### **Tax Preparer – SOC 13-2082**

The most total national employment for this occupation was 88,400 workers, earning a median wage of \$20.71 per hour and \$43,080 per year. Projected job openings through 2029 are estimated at 9,100, with an anticipated growth rate of negative one percent.

### **Tax Preparer/Enrolled Agent – SOC 13-2081**

The most total national employment for this occupation was 57,600 workers, earning a median wage of \$26.39 per hour and \$54,890 per year. Projected job openings through 2029 are estimated at 4,200, with an anticipated growth rate of negative one percent.

### **Accounts Receivable Specialist – SOC 43-3011**

The most total national employment for this occupation was 238,900 workers, earning a median wage of \$17.79 per hour and \$37,000 per year. Projected job openings through 2029 are estimated at 22,900, with an anticipated growth rate of negative one percent.

### **Accounts Payable Specialist – SOC 43-3021**

The most total national employment for this occupation was 484,200 workers, earning a median wage of \$18.63 per hour and \$38,740 per year. Projected job openings through 2029 are estimated at 48,100, with an anticipated growth rate of positive one to two percent.

### **Payroll Specialist – SOC 43-3051**

The most total national employment for this occupation was 149,800 workers, earning a median wage of \$22.20 per hour and \$46,180 per year. Projected job openings through 2029 are estimated at 13,700, with an anticipated growth rate of negative one percent.

## **Admission Requirements**

### **Overview**

The school accepts only those applicants who are capable of successfully completing the training program offered. Eligible students are those who have a high school diploma or General Education Diploma (GED) Certificate. The State of California Department of Consumer Affairs, Bureau for Private Postsecondary Education, pursuant to the California Education Code requires each student admitted to an undergraduate degree program, or a diploma program, to possess a high school diploma or its equivalent, or otherwise successfully take and pass the relevant examination.

### **International Students**

The school is approved by the Department of Homeland Security and U.S. Immigration and Custom Enforcement (ICE) to enroll international students via the Student and Exchange Visitor Program (SEVP). Visa services are not provided, and the institution does not vouch for student status or any associated charges.

### **Ability-to-Benefit Students**

The school does not offer specialized testing of prospective students who have not earned a high school diploma or GED. These prospective 'ability- to-benefit' students are therefore not qualified for admission to the training program.

### **Age**

The minimum age for admission to the training program is 17 years old. A prospective student may be admitted prior to attaining 17 years of age if the student will reach the minimum age within the first half of the program. There is no maximum age limit for admission to the program.

### **Testing**

A prospective student must complete and pass an entrance examination. The exam is a basic intelligence test which assesses basic clerical skills in the areas of math, grammar and spelling, and general cognitive abilities. If a student fails the test, he or she may request a re-test within two weeks after the failed test. A second failure will preclude admission to the program.

### **Pre-Enrollment Assessment Interview**

A prospective student is required to meet with the School Director prior to enrollment for a pre-enrollment interview. The Director will assess the student's relative degree of individual integrity and character, evaluate the student's potential for gaining true benefit from the program and make a determination with respect to the student's chances of success in the accounting profession.

### **Transfer and Articulation Agreements**

The Accounting Academy has not entered into transfer or articulation agreements with any college or university that provides for the transfer of credits earned in the program of instruction.

## **Level of English Language Proficiency Required of Students**

### **Overview of English Language Proficiency**

The American Council on the Teaching of Foreign Languages (ACTFL) definition of proficiency is derived from mandates issued by the U.S. Government. These directives indicate that a limited English proficient student is one who comes from a non-English background and who has sufficient difficulty speaking, reading, writing, or understanding the English language and whose difficulties may deny such an individual the opportunity to learn successfully in classrooms where the language of instruction is English or to participate fully in our society.

### **General Definitions of English Language Proficiency**

Language proficiency levels aren't always easy to define. Translators, interpreters, and linguists define different levels of language proficiency with different terms: bilingual, fluent, proficient, native speaker, and others.

The term native speaker is equal to that of "mother tongue," and it is generally safe to use these two terms interchangeably. A fluent speaker of a language is comfortable with the language; however, it is not necessarily their first, native tongue. A proficient English language person refers to a speaker who, while very skilled in the use of a language, uses the language with greater formality and less familiarity than a native or fluent speaker.

### **The School's Required Level of English Language Proficiency**

The above attempts to clarify English language proficiency, but they are by no means concrete definitions. The school must test a student's basic proficient level of English language since the training program is conducted in that language. Students must be able to write, speak, read, and listen in English in order to be eligible for enrollment to the school.

**Documentation of the Required Level of English Language Proficiency** Students for whom English is not their native language and/or their second language, a Test of Language as a Foreign Language will be administered in order to document their English proficiency. Failure to pass this test will preclude the student from enrolling into the school's training program.

The school utilizes the Association of Classroom Teacher Tester's (ACTT) Combined English Language Skills Assessment (CELSA) testing program to verify English proficiency in three areas: reading comprehension; sentence structure and grammar; and sentence and syntax skills.

The student must attain an average combined score of 70% or better to demonstrate English proficiency. If the student scores less than the standard passing grade, he or she may re-take the test within five days. If the student again fails the testing, he or she must wait 90 days to re-take the test.



## **Award of Credit for Prior Experiential Learning**

### **Prior Experiential Learning**

Experiential learning is a process through which students develop knowledge, skills, and values from direct experiences outside a traditional academic setting. Experiential learning encompasses a variety of activities including internships, service learning, undergraduate research, study abroad, and other creative and professional work experiences.

This type of learning stimulates academic inquiry by promoting interdisciplinary learning, civic engagement, career development, cultural awareness, leadership, and other professional and intellectual skills.

### **School Policy Regarding Assessment of Prior Experiential Learning**

It is the policy of the school to provide an opportunity for students to document acquired learning from life/work experiences in a format that can be assessed for awarding general program credit. This assessment identifies their learning from life experiences that correlate with certificate-level job-training achievement in the specific programs available at the school.

### **School Procedures Regarding Assessment of Prior Experiential Learning**

The school utilizes a comprehensive survey and checklist to assess a student's general and specific life experiences and prior experiential learning activities. The checklist rates the student's knowledge of the specific programs available at the school using a comprehensive list of questions rated on a scale of 1 to 5, where 1 is no knowledge or confidence and 5 is expert knowledge and confident. Based on the results of this assessment, the school Education Director will make a determination if prior experiential learning credit will be awarded.

### **Provisions for Appeal**

Students can appeal a prior experiential learning assessment decision by the Education Director within ten days following his decision. The appeal must be in writing stating the specific reasons for the appeal. Appeals filed after ten days will not be considered. The Education Director will respond with his final decision within ten days from the date of the student filed the appeal.

### **Charges a Student May be Required to Pay**

Students will not incur or be required to pay or reimburse the school for any charges with respect to the assessment of prior experiential learning.

## **Transfer of Credit Policy – Page 1 of 2**

### **Overview**

It is the policy of the school to ensure fair and equitable treatment of students relative to transfer of credit. The criteria used by the school to evaluate transfer of credits are the quality of the credits earned relative to comparability and applicability to the school's training curriculum.

Generally, the school will only accept credits earned from an accredited institution, or if not accredited, an institution whose program is specifically aligned and consistent with established, recognized industry training standards.

The school maintains a written record of the previous education and training of eligible persons, veterans, and others, and with the record clearly indicating that credit was or was not granted, with appropriate notification given to each person, veteran, and others.

### **Requirements for Transfer of Credits**

1. The credits must be a component of a college or university curriculum related to core courses in accounting that formed the basis for earning a four-year bachelor's degree in business administration.
2. Earning credit through examination is applicable only to students who have successfully passed the national Certified Public Accountant (CPA) exam.
3. The minimum acceptable grade and/or grade point average is 80% or better; equivalent to a 'B' average.
4. Students must be able support grade point averages, degrees, and other credit-related items by submitting the appropriate official documentation.

### **Procedures for Requesting Transfer of Credit**

Students requesting acceptance of transfer of credits must submit a written request along with supporting documentation 30 days prior to the beginning of the first training session. The school will make a determination of the acceptability of credits and inform the student prior to the first session.

### **Transfer and Articulation Agreements**

The Accounting Academy has not entered into transfer or articulation agreements with any college or university that provides for the transfer of credits earned in the program of instruction.

## **Transfer of Credit Policy - Page 2 of 2**

### **Procedures for Appealing Transfer of Credit Decision**

Students have a right to appeal transfer of credit decisions by submitting a written response within three business days to the School Director outlining in detail the reasons for objecting to the decision. The response should include appropriate documentation in support of the objection.

The School Director shall have three business days to review the appeal and submit to the student a written final determination.

### **How Transfer of Credits Adjust Total Program Charges**

To the extent a student is granted transfer credit based on the above policies, procedures and requirements, total program charges will be adjusted as follows:

#### **College or University Core Accounting Courses**

Students who have completed a full-semester college or university core accounting course will be credited a one credit adjustment for each completed course; such total credit adjustments to be applied against total charges.

#### **Successfully Passing the National CPA Exam**

In addition to transfer credits applicable to college/university core accounting courses, students who have successfully passed the national CPA examination will be credited with additional five percent (5%) credit adjustment to be applied against total program charges.

#### **How Transfer of Credit Adjusts Financial Aid**

To the extent a student is granted transfer credit as described above and had qualified for local, state, or federal financial aid, the same credit adjustments applicable to non-financial aid students apply to financial aid students.

#### **Transfer of Credit to other Institutions**

The school will assist students when requesting transfer to other institutions, including providing guidance, counseling, official transcripts, and syllabi with other institutions, colleges, or universities.

#### **Fees Assessed for Evaluating and Granting Transfer of Credit**

The school does not charge students for testing, evaluating, or granting transfer of credit.

#### **Transfer and Articulation Agreements**

The Accounting Academy has not entered into transfer or articulation agreements with any college or university that provides for the transfer of credits earned in the program of instruction.

## **Veterans Admission Policies**

And Veteran Confirmation Receipt of School Catalog  
and other Documents Containing VA Policies

### **Military Veterans**

The school is an approved training provider of the United States Veterans Administration's Educational Benefit Program. The school welcomes veterans from all branches of the military. It is committed to assisting veterans in the admission process, including an evaluation of all of his or her previous education and training. Based on this evaluation, the school will determine the applicable veteran's earned credit in accordance with the school's Transfer of Credit policy.

### **Veteran Confirmation Receipt of School Catalog and Other Documents and other Documents Containing Veteran Policies**

I have received a copy of the school's Veterans Information Bulletin (School Catalog), the Veterans Bill of Rights, and the school's most recent School Performance Fact Sheet, and I acknowledge that I have read the rules, regulations, course completion requirements, and costs for the specific course in which I have enrolled.

Print Name (Veteran or Eligible Person): \_\_\_\_\_

Signature: \_\_\_\_\_

Social Security or C-Number: \_\_\_\_\_ Enrolled by: \_\_\_\_\_ Date: \_\_\_\_\_

### **Transfer and Articulation Agreements**

The Accounting Academy has not entered into transfer or articulation agreements with any college or university that provides for the transfer of credits earned in the program of instruction.

## **Admission Policies for Students with Special Needs**

### **Students with Special Needs**

Students with special needs who meet the entrance criteria are encouraged to consider our training program. By working to create an accessible learning environment, the President/Director and faculty of the school endeavor to provide a program that will enable students with special needs to approach their training more effectively and to enhance understanding of student special needs within the school.

### **Special Needs Policy**

The school strives to provide a fair and supportive learning environment for academically qualified students with special needs. To this end, the school seeks ways to develop and provide services which support the endeavors of students with special needs.

### **Special Needs Procedures**

While students and faculty are expected to follow the procedures listed below, it is understood that allowances will be made for extenuating circumstances. In situations where there are no extenuating circumstances and the student has not followed these procedures, the policy will not apply.

### **Students**

Prior to submitting an application, prospective students with special needs should meet with the School Director to discuss whether or not desired assistance is available and whether adaptations to teaching or evaluation procedures are needed and can be accommodated. There may be requests that the school is unable to meet.

### **Faculty**

Instructors are expected to ask students with special needs to present themselves to discuss requested adaptations to teaching or evaluation procedures, and if appropriate, develop a process for implementing the accommodations.

### **Transfer and Articulation Agreements**

The Accounting Academy has not entered into transfer or articulation agreements with any college or university that provides for the transfer of credits earned in the school's programs of instruction.

## Accreditation and Federal Financial Aid Assistance

### Overview

The institution does not offer degree programs that are accredited by an accrediting agency recognized by the United States Department Education. And the institution does not offer certificate programs that are accredited by an accrediting agency recognized by the United States Department of Education.

Since the school is currently not an approved training provider by the U.S. Department of Education under Title IV, it does not participate in any federal aid programs as administered by that agency.

However, the school is an approved training provider for several other federal and state agencies as described below. These agencies offer educational grants-in-aid to qualifying individuals based on available funding and other factors.

**U.S. Veterans Administration Educational Benefit Program** The school is an approved training provider for the Veterans Administration's Post 911 and VA Rehabilitation and other educational programs. Website: [www.gibill.va.gov](http://www.gibill.va.gov)

### U.S. Department of Defense MyCAA Program

The school is an approved training provider for the Department of Defense's Military Spouse MyCAA Educational Benefit program.

Website: [www.militaryonesource.mil](http://www.militaryonesource.mil)

### U.S. Department of Labor

The school is an approved training provider for the Department of Labor's Rehabilitation Educational Benefit program. The department pays for job training for injured federal employees. Website: [www.dol.gov](http://www.dol.gov)

**California Employment Development Department-CalJobs** The school is an approved training provider for the California Employment Development Department via the Cal-Jobs program and the Workforce Partnership Career Centers. Websites: [www.caljobs.ca.gov](http://www.caljobs.ca.gov) and [www.edd.ca.gov](http://www.edd.ca.gov)

## **Assessment, Tracking and Grading System of Academic Progress – Page 1 of 2**

### **Overview**

The school monitors the academic progress of each student to evaluate and determine that he or she is making satisfactory academic progress toward understanding the training materials, is grasping, and effectively using newly obtained skills, and is meeting the minimum achievement standards of the program. The instructors monitor and document student academic progress and attendance daily. This information is accumulated on a weekly basis and forwarded to administration at the end of the month. If a student's attendance or progress drops significantly, the instructor notifies administration immediately.

### **Quantitative Progress Toward Program Completion**

Students are required to make quantitative progress toward program completion. To be making satisfactory academic progress, a student must attend at least 90% of the scheduled class hours on a cumulative basis during each monthly evaluation period.

### **Qualitative Progress Toward Program Completion**

Students are required to make qualitative progress toward program completion. To be making satisfactory academic progress, a student must maintain at least a minimum grade point average of 75% at the conclusion of each evaluation period.

### **Monthly Student Evaluation Attendance and Progress Reports**

Student academic attendance and progress reports are prepared for all onsite and online programs on a cumulative basis at the end of each month. The reports are maintained in each student's file and copies are distributed to student within five days of month end.

### **Approximate Number of Days Between the School's Receipt of Student Quizzes, Exercises, Practice Sets, Etc. and the School's Distribution or Mailing of Evaluations**

The approximate time or number of days that will elapse between a student's completion of quizzes, exercises, and practice sets, and the school's reporting of the results to each student is similar for both the onsite and online programs. For quizzes, students receive their results immediately after completing true/false, multiple-choice, or fill-in quizzes; for exercises, it varies from one to several hours depending on the type of exercise assigned; and, for practice sets, reporting back evaluation results to students can range from two to three days.

### **Maximum Time Frame for Completing the Program**

The maximum time frame for completing for the school's programs are as follows: Small Business Accounting & Bookkeeping Training Program, 33 weeks; Administrative Assistant, 13 weeks; Tax Preparer, 6 weeks; Tax Preparer/Enrolled Agent, 18 weeks; Accounts Receivable Specialist, 16 weeks; Accounts Payable Specialist, 16 weeks; and Payroll Specialist, 18 weeks.

### **Veterans Conditions for Interruption of Unsatisfactory Progress and Probation Policy**

The above qualitative, quantitative, and satisfactory academic progress standards also apply to veteran and other affected students. Their educational benefits will discontinue whenever the veteran or eligible persons ceases at the point in time the student fails to maintain these minimum standards. Veterans and other eligible and affected students using VA educational vocational are permitted no more than two terms of probation during the training programs.

**Consequences of Failure to Meet Satisfactory Academic Progress Standards**

If a student fails to meet the cumulative 90% attendance or 75% grade average for any evaluation period, or both, he and she will be placed on warning for the next evaluation period. Failure to achieve either of these two standards at the end of the warning period will result in the administrative withdrawal of the student.

Students will be notified in writing when they are placed on warning and of the steps necessary to be removed from warning status. Students will also receive attendance or academic counseling from the School Director, as appropriate, when they are placed on warning. The school will notify a student by certified mail if he or she is being administratively withdrawn for unsatisfactory academic progress.

**Appeal Process**

The student may submit a written appeal of his or her dismissal within five calendar days of their receipt of the dismissal notice. The appeal must be accompanied by documentation of the mitigating circumstances that have prevented the student from attaining satisfactory academic progress and evidence that changes have occurred to allow the student to now meet standards of satisfactory academic progress. Only extraordinary circumstances will be considered, such as death or severe illness in the immediate family.

Before an appeal may be granted, a written academic plan must be provided to the student which clearly identifies a viable plan for the student to successfully complete the program within the maximum time frame allowed. The School Director will assess all appeals and determine whether the student may be permitted to continue in school on a warning status, despite not meeting the satisfactory progress requirements. The student will be sent the written decision within ten days of the school's receipt of the appeal. The decision of the School Director is final.

Students reinstated upon appeal are on a probationary status for the next evaluation period, during which time they must meet the terms and conditions set out in the School Director's letter granting the appeal. At the end of the evaluation period, and at the end of every evaluation period thereafter, the student's academic status will be reviewed.

The student may continue on probation as long as he or she meets the terms of the academic plan approved at the time the student's appeal was granted, and/or until such time as satisfactory academic progress status is regained.

The student reinstated after dismissal and appeal is not eligible for financial aid until he or she regains satisfactory progress status by meeting the minimum satisfactory academic progress standards.



## Attendance and Makeup Policy – Page 1 of 2

### Overview

**The student has the right to cancel and obtain a refund of charges paid through attendance from the first-class session, or the seventh business day after enrollment, whichever is later.**

### Minimum Attendance Standard

The school expects students to attend every training session every scheduled day. When you miss a class, you not only fall behind on new material, but you also miss the hands-on repetition that is so important in learning and developing your new skills. Employers are looking for graduates with perfect or near- perfect attendance.

The school's minimum attendance standard for graduation is ninety percent (90%) cumulative attendance in the classroom. Students are expected to call the school when they will not be in attendance so that the instructor can be advised.

### Attendance Tracking

The student is required to sign at the start of each attendance day then sign out at the end of each attendance day in the attendance log-in sheet located near the entry to the school.

Each day the instructor records the student's class hour data in the student's electronic records. The cumulative attendance information is summarized on a progress report given to all students at each month-end.

If a student does not agree with any of the attendance data, he or she must submit a written appeal to the School Director within one week of the progress report distribution. At the end of the month after progress end date, the attendance data becomes permanent and can no longer be challenged.

### Tardiness and Early Departures

The school's attendance policy expects students to be in class on time for every scheduled session. Late arrivals not only miss the material that has been presented, but it is disruptive both to the instructor and to fellow students.

If you consistently arrive late and/or depart early, the instructor will record a tardy and/or early departure. If a student is tardy and/or departs more than five times in a month, he or she will be placed on probation for the remainder of the session and will be required to meet with the School Director for counseling.

## **Attendance and Makeup Policy – Page 2 of 2**

### **Attendance Probation**

If a student does not maintain a cumulative attendance of at least ninety (90%) throughout the program, he or she will be placed on Attendance Probation. The student must meet with the School Director and abide by the terms outlined in the Attendance Probation notice.

At the end of the attendance probation period, a student must be making progress toward meeting the ninety (90%) cumulative attendance requirement and must have met all of the terms of the Attendance Probation. Failure to do so may result in termination from the school.

### **Makeup Class Work**

All makeup class work must be prearranged with the instructor and must be completed outside normally scheduled class hours. Only time spent on instructor approved activities will count as makeup hours. Such activities may include completing class exercises, quizzes, viewing class lectures, videos, or other program-related assignments.

Students will have a ten-calendar-day period in which to make up class work. If the class work is not made up within the ten-day period, the applicable class work will be dropped five percent (5%) for each day not made up.

### **Consecutive Absences**

A student who is absent for eight consecutive class days or fourteen consecutive calendar days without an approved leave of absence will be terminated.

### **Dismissal/Reinstatement**

Any student dismissed for attendance related reasons such as consecutive absences, failure to maintain the ninety (90%) cumulative attendance, excessive tardiness or early departures, failure to meet the terms of attendance probation, or failure to return from a leave of absence, may be reinstated back into the program with the School Director's written authorization accompanied by the student's documentation of the makeup of all missed class work.

## **Leave of Absence General Policies**

### **Definition of Leave of Absence**

A leave of absence is a temporary break in a student's attendance during which he or she is considered to be continuously enrolled.

### **Leave of Absence Policy**

A student must request the leave of absence in writing in advance of the beginning date of the leave of absence unless unforeseen circumstances prevent the student from doing so. If a student does not request a leave of absence within the time frame described below, he or she must be withdrawn from the program.

A leave of absence is limited to 14 calendar days within the six-month scheduled period of the student's training program. Multiple leaves of absence may be permitted provided the total of the leaves does not exceed fourteen (14) class days.

The student must sign and date the leave of absence request and specify a reason for the leave. The reason must be specified in order for the school to have a reasonable expectation of the student's return within the time frame of the leave of absence as requested.

The student must attest to understanding the procedures and implications for returning or failing to return to the training program. The school is required to document its approval of the leave of absence request in accordance with the above policies. The school will not assess the student any additional charges as a result of a leave of absence.

An approved leave of absence may be extended for an additional period of time provided that the extension request meets all of the above requirements, and the total length of the leave of absence does not exceed the specified limit as noted above.

### **VETERANS LEAVE OF ABSENCE POLICY**

The school will provide a leave of absence to students who are affected individuals for any portion of a period of instruction such student was unable to complete, or for which such individual did not receive academic credit because he or she was called up for active duty or active service; and, if affected individuals temporarily withdraw from our course of study as a result of such active duty or service, the school will make every effort to minimize deferral of enrollment or reapplication requirements and will provide great flexibility with respect to administrative deadlines related to those reapplications.

## **Student Conduct and Termination Policy**

### **Overview**

**The student has the right to cancel and obtain a refund of charges paid through attendance from the first-class session, or the seventh business day after enrollment, whichever is later.**

### **Student Conduct**

Students shall be responsible for their personal conduct while attending classes. School rules must be followed at all times. School administration maintains the right to dismiss students for violation of school rules or for conduct which reflects unfavorably on the reputation or operation of the school.

### **Rules of Conduct**

Students are required to maintain a clean and neat working area and maintain good personal grooming and attire.

All educational materials must be returned to the designated, proper places at the end of each class session.

Creating distractions during class sessions which impairs the reasonable freedom of other persons to pursue their studies is not acceptable.

Leaving the classroom during class hours without authorization from the instructor and/or School Director is not allowed.

Damaging or wrongfully dealing with any school property, including intellectual property, is grounds for dismissal.

Cheating during examinations and/or plagiarism of work product is subject to counseling, disciplinary action.

Students attending class under the influence of alcohol or prohibited drugs will not be allowed in class and will be subject to automatic dismissal.

### **Termination**

If a student is terminated for any reason, subsequent readmittance will be determined on an individual basis at the sole discretion and assessment by the School Director.

## Minimum Requirements for Completion

### Overview

The minimum requirements for completion of the Accounting Academy's four programs: The Small Business Accounting & Bookkeeping Training Program; Administrative Assistant; Tax Preparer; and Tax Preparer/ Enrolled Agent; requires students to master real-world, hands-on, practical job skills. Thus, a major portion of the programs consists of becoming proficient at several specific small, medium, and large exercises, projects, and practice sets. This is in addition to maintaining a minimum cumulative grade-point average on quizzes and finals.

### Exercises, Projects, and Practice Sets

All required projects must be completed to school standards including all manual and all computerized accounting and bookkeeping practice sets. Students can also volunteer for extra credit by completing additional practice sets that are available.

### Tests and Grading Scale

The training program also consists of many tests, quizzes, and exercises. Students must maintain an average cumulative grade of 75% or better to graduate from the program. The grading scale is as follows:

Grade	Performance	Points	Value
A	Excellent	4.0	90-100%
B	Good	3.0	80-89%
C	Average	2.0	75-79%
F	Fail	>2.0	0-74%

### Ten-Key Proficiency

Accountants and bookkeepers must be proficient and productive using the ten-key calculator and computer using all their fingers while still looking at the data and detail from which they are entering figures. A student must attain and maintain an average of 100 keystrokes per minute and at least 99% accuracy using the school's ten-key software testing program in order to be awarded a certificate of completion.

### Final Exams

Students must score at least 75% on any required final exam in order to graduate from a program. If a student fails a final exam, he or she will be able to re-take the exam within one week of failing. A second exam failure will preclude a student from receiving a certificate of completion.

### NOTICE OF ELIGIBILITY FOR LICENSURE

The Accounting Academy programs are not designed to lead to positions in a profession, occupation, trade, or career field requiring licensure in California.

## Type of Credential Earned

Students who meet all the training program academic quantitative, qualitative and proficiency standards as outlined in the school's minimum requirements for completion will be awarded the following Certificate of Completion for the program successfully completed:



### NOTICE OF ELIBILITY FOR LICENSURE

The Accounting Academy programs are not designed to lead to positions in a profession, occupation, trade, or career field requiring licensure in California.

## **Student Placement Assistance Services**

### **Overview**

The mission of the school is to prepare students for entry-level employment full-time, part-time, temporary agency placement, self-employment and/or to enhance current job skills in accounting and bookkeeping and related fields.

Therefore, to ensure the value and effectiveness of the program and to validate the quality of the training services, the school is committed to providing placement assistance services necessary for student success. To achieve this goal, the school provides these services both before and after graduation as described below.

### **Interviewing Skills and Techniques**

The school devotes an entire session to teaching and instructing students on how to develop strong and effective interviewing skills and techniques.

### **Cover Letter and Resume Building**

School staff assist and instruct students on how to prepare a professional and customized cover letter and resume which effectively highlights the specific accounting and bookkeeping job skills acquired during the program.

### **Employment and Occupational Information**

Students will have access to current employment and occupational-related area job information from local newspapers, periodicals, and websites.

### **Internet Strategies**

Students will learn how to post their cover letter and resume online and learn how to locate and evaluate job openings on the major career websites.

### **Employer Relationships and Referrals**

The school continues to develop business relationships with potential employers, and job referrals are communicated to the students and alumni.

### **Temp Agencies and Recruiters**

The school maintains relationships with temporary placement agencies and with recruiters who specialize in the accounting and bookkeeping field.

### **Individual Job Counseling and Assessment**

The school also offers individual job counseling and assessment for those students who request it. Career and job placement advice is personalized to each student in order to develop a rational and effective plan for achieving his or her current and long-term career objectives.

## **Student Records Maintenance, Production, and Retention**

### **Student Records Overview**

The Accounting Academy adheres to the requirements of California Education Code Section 94900 and 5, and California Code of Regulations Sections 71810, 71920, and 71930 with respect to maintenance, production, and retention of **STUDENT** records. Accordingly, the school has adopted the following policies:

### **Student Records Policies**

The school will maintain a file for each student who enrolls in the institution whether or not the student completes the educational service. These files will contain all of the following pertinent records:

1. Written records and transcripts of any formal education or training, testing, or experience that are relevant to the student's qualifications for admission to the institution or the institution's award of credit or acceptance transfer credits.
2. Personal information regarding a student's age, gender, and ethnicity if that information has been voluntarily supplied by the student.
3. Copies of all documents signed by the student, including contracts, instruments of indebtedness, and documents relating to financial aid.
4. Records of the dates of enrollment and, if applicable, withdrawal from the institution, leaves of absence, and graduation.
5. Student transcripts showing: (a) the courses or other educational programs that were completed, or were attempted but not completed, and the dates of completion or withdrawal; (b) credit awarded for prior experiential learning, including the course title for which credit was awarded and the amount of credit; (c) credit for courses at other institutions; (d) credit based on any examination of academic ability or educational achievement used for admission or college placement purposes; (e) the name, address, website address, and telephone number of the institution.
6. A copy of documents relating to student financial aid that are required to be maintained by law or by a loan guarantee agency.
7. Documents showing the total amount of money received from or on behalf of the student and the date or dates on which the money was received.
8. Documents specifying the amount of a refund, including the amount refunded for tuition and the amount for other itemized charges, the method of calculating the refund, the date the refund was made, and name and address of the person or entity to which the refund was sent.
9. Copies of any official advisory notices or warning regarding the student's progress; and complaints received from the student.



## **All Records Maintenance, Production, and Retention**

### **All Records Overview**

The Accounting Academy adheres to the requirements of California Education Code Section 94900 and 5, and California Code of Regulations Sections 71810, 71920, and 71930 with respect to maintenance, production, and retention of **ALL** records. Accordingly, the school has adopted the following policies:

### **All Records Policies**

The school will maintain all records required by the above laws and regulations, including permanently retaining a transcript as required by section 94900(b) of the Code, and shall maintain for a period of five years the pertinent student records described in the above referenced Section 71920 from the student's date of completion or withdrawal, as well as the following:

1. The school will maintain records relating to federal financial aid programs as provided by federal law.
2. Records are considered current for three years following a student's completion or withdrawal. Records will be stored as hard copy files and on computer disks. These hard copy and computer disks records will be stored and secured to insure:
  - (a) No loss of information or legibility for the period within which the record is required to be maintained.
  - (b) For records that are current, the school will maintain functioning devices that can immediately reproduce exact, legible printed copies of stored records. The devices will be maintained in reasonably close proximity to the stored records at the school's primary administrative location in California.
  - (c) For non-current records, the school will insure the reproduction of exact, legible printed copies within two (2) business days.
  - (d) School personnel will be scheduled to be present at all times during normal business hours who know how to operate the devices and can explain the operation of the devices to any person authorized by law and regulations to inspect and copy the records.
  - (e) Any person authorized by law and regulations to inspect and copy records will be given immediate access to the document reproduction devices for the purpose of inspecting and copying the stored records for a nominal fee.
3. The school will maintain one set of all academy and financial records required by applicable law and regulation and will maintain these records in a manner secure from damage or loss, including storage in fire resistant cabinets.
4. All records that the school is required to maintain by CEC§94900 and 5, CCR§ 71810, 71920, and CCR§71930 will be made immediately available by the school for inspection and copying during normal business hours by the Bureau and any entity authorized to conduct investigations.

## Student Rights to Access to Records and Privacy Policy

The Accounting Academy adheres to a policy of compliance with the Family Educational Rights and Privacy Act of 1974 (FERPA). Educational records as defined by FERPA include all records that schools or education agencies maintain concerning their students. FERPA affords students certain rights with respect to their education records.

### Summary of Rights

The right to inspect and review their records. Students should contact the Director's Office to determine the location of appropriate records and the procedure for reviewing such records.

The right to request that any records believed to be inaccurate, or misleading be amended. The request should be submitted in writing to the Director's Office. If the request for change is denied, the student has a right to a hearing on the issue.

The right to consent to disclosures of personally identifiable information contained in the student's education records. The school must have written permission from the student before releasing any information from the student's record.

The right to file a complaint with the U.S. Department of Education and/or California's Bureau for Private Postsecondary Education if they feel their rights are being violated. Complaints should be in writing and sent to:

#### U. S. Dept. of Education

400 Maryland Avenue SW  
Washington, D.C. 20202-4605

#### CA Bureau for Private Postsecondary Education

1747 N. Market Blvd. Ste 225 Sacramento, CA 95834 P.O. Box 980818 West Sacramento, CA 96709-0818

Upon request, the school will disclose education records without consent to officials of another school in which the student seeks or intends to enroll. The school may also disclose general 'directory' information without the student's prior consent. Directory information consists of:

Student Name	Dates of Attendance	Date Certificate Awarded
Student Address	Certificate Awarded	Enrollment Status
Telephone/Email	Primary Field of Study	Previous Education

Students have the right to prevent directory information from being released. In order to maintain directory information as confidential, a student must submit a written request prior to the end of his or her program training.

## **Other Student Services**

### **Accreditation**

The institution does not offer degree programs that are accredited by an accrediting agency recognized by the United States Department of Education. And the institution does not offer certificate programs that are accredited by an accrediting agency recognized by the United States Department of Education.

### **Advising**

Student advising is part of the teaching process and the delivery of supportive services provided to students. The School Director and the instructors are available to advise students and, if possible, assist them to overcome any difficulties they may encounter in the school. Students are encouraged to take advantage of this service whenever difficulties arise and when available.

### **Career Services**

While the school provides assistance with job placement, no guarantee for employment or income level is made. Agencies and companies contact the school for likely candidates for employment. The School Director provides graduates with job leads and may arrange for an interview with prospective employers.

### **Housing**

The school has no responsibility to find or assist a student in finding housing and it does not maintain housing for students, nor does it make recommendations regarding housing. However, there are a variety of accommodations available throughout the community. See Table of Contents for page number of this catalog for information about housing reasonably close to the school.

### **Transportation**

Public transportation is available with stops located close to the school. It may also be possible for students to arrange for transportation by another student if schedules are compatible.

### **Reference Materials**

The school maintains a number of reference materials, including books, trade publications, magazines and other pertinent and related audio and visual instructional aides. Reference materials are kept for use at the school and/or arrangements can be made with the School Director for home use.

### **Financial Aid**

The school is currently not an institution recognized by the United States Department of Education and/or approved to offer financial aid in connection with Title IV programs.

## Student Rights and Grievances and Complaint Procedure – Page 1 of 2

The Accounting Academy designates the Education Director to receive and resolve student grievances complaints. The Director is regularly accessible for reasonable periods of time before and after class sessions and during the range of time students are scheduled to attend.

Specific information with respect to the student complaint designee's name, title, address, and other contact information, is contained on a document entitled **Student Complaint Designee and Record of Student Complaint**. A copy of the signed and dated form is included on the next page and it is distributed to each student on the first day of class.

The School Director has the authority and duty to: investigate complaints thoroughly; reject complaints if, after investigation, they are determined to be unfounded; record a summary of the complaint and its disposition; notify appropriate agencies if the complaint is valid and involves a violation of law; determine effect on other students if complaint is valid; implement policies and procedures to avoid similar complaints in the future; and communicate directly with any person in control regarding complaints.

A student may lodge a grievance or complaint by communicating orally or in writing to any staff member of the Academy who is then obligated to transmit it as soon as possible to the designated complaint officer. Oral complaints must be resolved within a reasonable time or before a second complaint is lodged. The Academy may require the complaint be submitted in writing, in which case the Academy will provide the student with a written response, including a summary of its investigation and disposition, within ten (10) days of receiving the complaint.

A student complaint more than ninety (90) days after the event(s) and/or incident(s) will be considered invalid and will not be accepted for resolution by the School Director.

A student's participation in the complaint procedure and the disposition of a student's complaint will not limit or waive any of the student's rights or remedies. Any document signed by a student that purports to limit or waive his or her rights and remedies is void.

A student or any member of the public may file a grievance or complaint about this institution by contacting the institution's accreditation agency at:

**The Council on Occupational Education**

7840 Roswell Road Building 300 Suite 325

Atlanta, GA 30350 Tel: 770-396-3898

Website: [www.council.org](http://www.council.org)

Or by contacting the California agency that provides regulatory oversight of the institution:

**Bureau for Private Postsecondary Education**

1747 N. Market Blvd. Ste 225

Sacramento, CA 95834

P.O. Box 980818, West Sacramento, CA 95798-0818

Web site Address: [www.bppe.ca.gov](http://www.bppe.ca.gov)

Telephone: (888) 370-7589 or by fax (916) 263-1807 (916) 574-8900

## **Student Rights and Grievances and Complaint Procedure – Page 2 of 2**

If a student or a member of the public has a questions, problem, grievance, or complaint about any aspect of the training or the administration of the school, that inquiry should be directed to the Education Director immediately.

If the issue is not resolved within at least two weeks of the grievance to the person's satisfaction by means of open discussion, the person may register a formal complaint in writing addressed to the school President.

The letter will be reviewed in private by the President and a written response will be forwarded to the person involved.

If the problem is still not resolved to the person's satisfaction, a formal meeting will be scheduled after school hours. The meeting will offer the person a chance to voice the complaint or problem and any other party involved in the matter. The meeting will be a closed, private meeting and will not be open to the general population. Upon conclusion of the meeting, a formal written response will be given to the person that will recap the results of the meeting and any resolutions made to address the issue.

A student or any member of the public may file a complaint about this institution with:

### **The Council on Occupational Education**

7840 Roswell Road Building 300 Suite 325  
Atlanta, GA 30350 Tel: 770-396-3898  
Website: [www.council.org](http://www.council.org)

### **The Bureau for Private Postsecondary Education**

Address: 1747 N. Market Blvd. Ste 225  
Sacramento, CA 95834  
P.O. Box 980818, West Sacramento, CA 95798-0818  
Web site Address: [www.bppe.ca.gov](http://www.bppe.ca.gov)  
Telephone: (888) 370-7589  
Fax (916) 263-1807 (916) 574-8900

Complaints should be in writing and mailed, faxed, or emailed to the Bureau for Private Postsecondary Education. In addition to the complaint, copies of relevant supporting documentation should be forwarded.

Complaints received by phone will be documented and the complainant will be requested to submit the complaint in writing. See the grievance and complaint form on the next page for suggested information that should accompany the written document.

## Student Rights and Grievances and Complaint Procedure



### STUDENT COMPLAINT DESIGNEE & RECORD OF STUDENT COMPLAINT

**INSTRUCTIONS:** Before submitting this form to the School Director, please read the school's Student Complaint Policy given to you at the start of your first session. Please provide all information requested. Be specific when discussing the complaint. Attach additional materials as needed. Do not use this form for academic or disciplinary appeals.

Student Name	Date
Address	Telephone
City, State, Zip	Email
Student Signature	Enrollment Date

Student Complaint Designee				
Name	William R. Setterlund, CPA (Ret.)	Title	Education Director	Date July 1, 2019
Signature	<i>William Setterlund</i>	Tel/Fax	(T) 858-836-1420 (F) 858-836-1438	
Address	7283 Engineer Road, Suite H San Diego, California 92111	Email	accountingacademy@sbcglobal.net	

Type of Student Complaint (check all that apply)	
<input type="checkbox"/> Sexual Harassment	<input type="checkbox"/> Race/Ethnicity
<input type="checkbox"/> Disability Accommodation	<input type="checkbox"/> National Origin
<input type="checkbox"/> Records Access/Disclosure	<input type="checkbox"/> Religion
<input type="checkbox"/> Age Discrimination	<input type="checkbox"/> Alienate
<input type="checkbox"/> Gender Discrimination	<input type="checkbox"/> Disability
<input type="checkbox"/> Marital Discrimination	<input type="checkbox"/> Other:

Summary of Complaint
(attach additional worksheets if needed)

Expected Resolution (attach additional worksheets if needed)

**Send this form with full details and documentation related to your complaint to:**  
 William Setterlund, Education Director  
 The Accounting Academy  
 7283 Engineer Road Suite H  
 San Diego, California 92111  
 Telephone: 858-836-1420  
 Fax:: 858-836-1438

**If your attempt to resolve your grievance with the school fails, you may contact:**  
 Bureau for Private Postsecondary Education  
 1747 N. Market Blvd Ste 225 Sacramento, CA 95834  
 P.O. Box 980818 West Sacramento, CA 95798-0818  
 Web site Address: [www.bppe.ca.gov](http://www.bppe.ca.gov)  
 Toll-free telephone: (888) 370-7589  
 Telephone: (916) 574-8900 Fax: (916) 263-1897

## **Student Right to Cancel – Page 1 of 2**

### **Overview**

The student has the right to cancel and obtain a refund of charges paid through attendance from the first class session, or the seventh business day after enrollment, whichever is later. Students Who Receive Federal Student Financial Aid Funds. If the student has received federal student financial aid funds, the student is entitled to a refund of monies not paid from federal student financial aid program funds.

### **Rejection of Student Applicant**

If a student application is rejected for enrollment by the school, a full refund of tuition monies paid will be made to the applicant.

### **School Program Cancellation**

If the school cancels a program after a student's enrollment, the school will refund all monies paid by the student.

### **Student Withdrawal or Cancellation Prior to Start of Class or No Show**

If an applicant accepted by the school cancels prior to the start of scheduled classes or never attends class (no-show), the school will refund all monies paid, less the non-refundable \$100 registration fee as described within this catalog and in the school's enrollment agreement.

### **Student Withdrawal or Cancellation from First Session through 7th Business Day**

Students have a right to withdraw or cancel their Enrollment Agreement for school, without any penalty or obligation, within the seventh business day from the first day of the initial class session. A withdrawal or cancellation notice must be submitted in writing to the school Education Director.

### **Student Refund Re Withdrawal or Cancellation after 7th Business Day of First Session**

Students have a right to withdraw or cancel training at the school at any time after the seventh day of the first session and have a right to receive a refund for that part of the course not taken on a pro-rata basis in accordance with Section 71750 of the California Private Postsecondary Education Act of 2009 described on the next page. A withdrawal or cancellation notice must be submitted in writing to the school Education Director.

### **School Closures**

If the school closes before a student graduates, a student may be entitled to a refund. Contact the Bureau for Private Postsecondary Education at 1747 North Market Blvd. Suite 225, Sacramento, CA 95834, web site address at [www.bppe.ca.gov](http://www.bppe.ca.gov), telephone (916) 574-8900, or fax number (916) 263-1897.

### **Withdrawals and Refunds Re California Private Postsecondary Education Act of 2009**

(a) The school will make refunds that are no less than the refunds required under Section 71750 of the California Private Postsecondary Education Act of 2009.

## Student's Right to Cancel – Page 2 of 2

### Withdrawals and Refunds Re California Private Postsecondary Education Act of 2009 continued

(b) The school will not enforce any refund policy that is not specified in the school catalog as required pursuant to section 94909(a)(8)(B) of the California Education Code, and it will refund all institutional charges upon student's withdrawal. Withdrawal policy procedures pursuant to section 94909(a)(8)(B) of the Code include, at a minimum: the acceptable methods of delivery of a notice to withdraw; whether withdrawal can be accomplished by conduct, and if so, how; the positions to whom the notice to withdraw must be delivered; and the date that the notice to withdraw is considered effective, which shall be no later than the date received by the institution.

(c) A pro rata refund pursuant to section 94919(c) or 94920(d) or 94927 of the Code will be no less than the total amount owed by the student for the portion of the educational program provided subtracted from the amount paid by the student, calculated as follows:

(1) The amount owed equals the daily charge for the program (total institutional charge, divided by the number of days or hours in the program), multiplied by the number of days student attended, or was scheduled to attend, prior to withdrawal.

(2) Except as provided for in subdivision (a)(3) of this section, all amounts paid by the student in excess of what is owed as calculated in subdivision (a) ( 1 ) will be refunded.

(3) Except as provided herein, all amounts that the student has paid will be subject to refund unless the enrollment agreement and the refund policy outlined in the catalog specify amounts paid for an application fee or deposit not more than \$250.00, books, supplies, or equipment, and specify whether and under what circumstances those amounts are non-refundable. Except when an institution provides a 100% refund pursuant to section 94919(d) or section 94920(b) of the Code, any assessment paid pursuant to section 94923 of the Code is non-refundable.

(4) For purposes of determining a refund under the Act and this section, a student will be considered to have withdrawn from an educational program when he or she withdraws or is deemed withdrawn in accordance with the withdrawal policy stated in its catalog.

(5) If the institution has collected money from a student for transmittal on the student's behalf to a third party for a bond, library usage, or fees for a license, application, or examination and the institution has not paid the money to the third party at the time of the student's withdrawal or cancellation, the institution will refund the money to the student within 40 days of the student's withdrawal or cancellation.

(6) The institution will refund any credit balance on the student's account within 40 days after the date of the student's completion of, or withdrawal from, the educational program in which the student was enrolled.



## **Procedure to Cancel Enrollment Agreement or Withdraw from the Institution and Obtain a Refund – Page 1 of 2**

### **Overview**

The student has the right to cancel and obtain a refund of charges paid through attendance from the first class session and have a right to receive a refund for that part of the course not taken on a pro-rata basis in accordance with Section 71750 of the California Private Postsecondary Education Act of 2009.

### **Cancelling on or Before the First Day of Class**

If tuition and fees are collected in advance of the start date of classes and you do not begin classes or withdraw on the first day of classes, the school will retain the non-refundable registration fee and will process a refund for all other tuition and fees paid. Refunds will be paid within 40 days.

### **Cancelling During the First Seven (7) Days After Enrollment**

1. You have the right to cancel the enrollment agreement and obtain a refund of charges paid through attendance at the first-class session, or the seventh day after enrollment, whichever is later.

2. Cancellation shall occur when you give written notice of cancellation to the Education Director at 7283 Engineer Road Suite H, San Diego, California 92111.

3. Written notice of cancellation, if sent by mail, is effective when deposited in the mail properly addressed with postage pre-paid.

4. The written notice of cancellation need not take any particular form and, however expressed it is effective if it shows that you no longer wish to be bound by the Agreement

5. You may request a cancellation form from the administration office. If the school has given you any equipment or supplies, you shall return it to the School, in unused condition, within 30 days following the date of your notice of cancellation. If you fail to return this equipment or supplies within the 30-day period, the school may deduct its documented cost for the equipment or supplies from any refund due to you. Once you pay for the equipment or supplies it is yours to keep without further obligation. If you cancel this agreement, the school will refund any money that you paid, less the deduction for equipment or supplies not timely returned in unused condition and the nonrefundable registration fee.

6. Refunds will be paid within 40 days after you're notice of cancellation is received.

7. If you have received federal student financial aid funds, you are entitled to a refund of monies not paid from federal student financial aid program funds.

## **Procedure to Cancel Enrollment Agreement or Withdraw from the Institution and Obtain a Refund – Page 2 of 2**

### **Withdrawing After the First Seven (7) Days After Enrollment**

1. You have the right to withdraw from the program of instruction at any time.
  
2. The school will provide a pro rata refund of nonfederal student financial aid program monies paid to students who have completed 60% or less of the period of attendance within the current term. The period of attendance is defined as a 33-week term of instruction. The program includes a defined 33-week term. Students who withdraw from the program are not financially obligated beyond the current term.
  
3. If you withdraw from the course after midnight of the seventh day after enrollment, the school will calculate the amount you owe for the time you attended according to the following formula : The amount you owe shall be determined on a prorata basis if you have completed 60% or less of the period of attendance depending on how many days/hours remain at the time you withdrew from the course. After we compute the amount you owe for the time you attended, we will keep the non-refundable registration fee and the documented cost of any equipment or supplies that you received which you do not return in unused condition within 45 days of your withdrawal, as well as any STRF fees paid.
  
4. For the purpose of determining a refund, the student shall be deemed to have withdrawn from a program of instruction when any of the following occurs: (a) the student notifies the Education Director in writing or via email of the date of intent to withdraw; (b) the institution terminates the student's enrollment for failure to maintain satisfactory progress; failure to abide by the rules and regulations of the institution; and/or failure to meet financial obligations to the school; (c) The student does not return from a leave of absence; (d) the student fails to attend classes for seven consecutive days.
  
5. For the purpose of determining the amount of the refund, the date of the student's withdrawal shall be deemed the last date of recorded attendance. The amount owed equals the daily charge for the program (total institutional charge, minus nonrefundable fees, divided by the number of days in the program), multiplied by the number of days scheduled to attend, prior to withdrawal.
  
6. For programs beyond the current payment period, students who withdraw prior to the next payment period, all charges collected for the next period will be refunded. If any portion of the tuition was paid from the proceeds of a loan or third party, the refund shall be sent to the lender, third party or, if appropriate, to the state or federal agency that guaranteed or reinsured the loan. If the student has received federal student financial aid funds, the student is entitled to a refund of monies not paid from federal student financial aid program funds.
  
7. If the amount paid is more than the amount owed for the time attended, then a refund will be issued within 40 days. If the amount owed is more that the amount paid, arrangements must be made to pay the balance due.

## Veterans Administration Withdrawal and Refund Policy

### Overview of Veterans Administration Refund Policy

It is the policy of the school to comply with and conform to all applicable Department of Veterans' Administration laws and regulations, as well as those of the California State Approving Agency for Veterans Education, and to clearly state these policies to prospective veteran student enrollees and others before enrollment, and to consistently apply these policies.

### VA and CSAAVE Refund Policy

The institution adheres to Veterans Administration Refund Policy 38 CFR 21.4255(a)(6) for nonaccredited courses which states: *"Prompt refund. In the event that the veteran, spouse, surviving spouse or child fails to enter the course or withdraws or is discontinued therefrom at any time prior to completion of the course, the unused portion of the tuition, fees, and other charges paid by the individual shall be refunded promptly. Any institution which fails to forward any refund due with 40 days after such a change in status, shall be deemed, prima facie, to have failed to make a prompt refund, as required by this paragraph."*

The school will provide a full and/or prorata refund to students who are affected individuals for that portion of a period of instruction such student was unable to complete, or for which such individual did not receive academic credit, because he or she was called up for active duty or active service; and, if affected individuals withdraw from our course of study as a result of such active duty or active service, the school will make every effort to minimize deferral of enrollment or reapplication requirements and will provide the greatest flexibility possible with administrative deadlines related to those applications.

A full refund includes a refund of required tuition and fees, or a credit in a comparable amount against future tuition and fees. A full refund is a 100% pro-rata refund, including a non-refundable registration fee of \$10 applicable to veterans and other eligible persons.

### Example of a VA/CSAAVE Pro Rata Refund

The following sets forth an example of the amount of refund to which a student would be entitled if a student withdrew from the programs after completing a period of course hours, days, or weeks of instruction equivalent to 10%, 50%, and 75%, of the program of instruction, respectively.

<i>Program:</i>	<i>Tuition</i>	<i>10%</i>	<i>50%</i>	<i>75%</i>
Accounting & Bookkeeping	\$9,000	\$8,100	\$4,500	\$2,250
Administrative Assistant	\$5,200	\$4,680	\$2,000	\$1,300
Tax Preparer	\$2,300	\$2,070	\$1,150	\$ 575
Tax Preparer/Enrolled Agent	\$6,000	\$5,400	\$3,000	\$1,500
Accounts Receivable Specialist	\$5,000	\$4,500	\$2,500	\$1,250
Accounts Payable Specialist	\$5,000	\$4,500	\$2,500	\$1,250
Payroll Specialist	\$6,000	\$5,400	\$3,000	\$1,500

## **Student Debt Collection Policy**

### **Purpose**

The school adopts as its collection goal the full collection of all outstanding student loans according to industry performance and professional standards. The purpose of this policy is to ensure that there is a consistent understanding of the process regarding the payment of student charges and how the school will deal with non-payment. Default rates will be maintained that are equal to or better than industry standards.

### **Policy**

The school offers internal financing based on a student's reasonable assurance that he or she has the means and resources to repay any charges financed by the school.

Students who request tuition financing must complete a student loan and credit application prior to enrollment. The responsibility for ensuring payment of all financed charges remain the responsibility of the student.

Students who qualify for a monthly installment loan are required to enter into a Retail Installment Contract which obligates the student in accordance with the terms and conditions contained in the contract and with all federal and state 'truth-in-lending' regulations.

Students are required to adhere to the terms and conditions of the Retail Installment Contract, including timely payment of monthly installments. A monthly installment payment coupon book will be provided to students for their convenience. The school will mail statements each month showing the status of the account.

If any required monthly installment payment is more than ten (10) business days past due, the loan may be declared in default by the school.

The following action may be taken against a student with past-due debt:

- A \$10 late fee will be assessed for each late monthly payment.
- The entire outstanding loan balance may become due and payable.
- Academic progress reports may be withheld.
- Attendance reports may be withheld.
- Student transcripts may be withheld.
- Students may be unable to graduate and receive a certificate.

Student installment loans more than ninety (90) days past due may be placed with either a collection agency or an attorney at the discretion of the school and a \$1,500 fee added to the outstanding balance to reimburse the school for collection related expenditures.

## **Student Copyright Infringement Policy**

### **Overview**

Copyright infringement is the act of exercising, without permission or legal authority, one or more of the exclusive rights granted to the copyright owner under section 106 of the Copyright Act (Title 17 of the United States Code). As a general matter, copyright infringement occurs when a copyrighted work is reproduced, distributed, performed, publicly displayed, or made into a derivative work without the permission of the copyright owner.

The purpose of copyright law is to promote creativity, innovation, and the spread of knowledge. The law does this by balancing the right of both copyright holders and users of copyright materials.

### **GI Bill Trademark Attribution Citation**

"GI Bill® is a registered trademark of the U.S. Department of Veterans Affairs (VA). More information about education benefits offered by VA is available at the official U.S. government Web site at <https://www.benefits.va.gov/gibill>."

### **GI Bill Trademark Terms and Uses**

Third-party use of the GI Bill trademark is restricted and subject to the following:

- The GI Bill trademark is not to be incorporated or included in company or product names, trademarks, logos, or internet domain names.
- The term "GI Bill®" is to be used solely to promote official VA benefit programs and services and must include the proper trademark symbol.
- Use of the trademark attribution notice, indicating that the mark and all associated services belong to VA, is required and shall be taken as evidence that use of the mark is in good faith.
- No entity shall use the GI Bill trademark in any manner that directly or indirectly implies a relationship, affiliation, or association with VA that does not exist.
- Disparagement or misrepresentations of VA services through use of the mark, or by the use of confusingly similar wording, are strictly prohibited.

### **Copyrighted School Educational Materials**

The Accounting Academy training program is a privately-owned institution. It is the original creator and author of all the educational and training materials utilized in the program and it is the sole copyright owner. Identifiers with respect to copyrights have been affixed to the training materials. The school has not assigned any portion of its copyright to another person or persons.

### **Penalties**

Penalties for copyright infringement include civil and criminal penalties. Anyone found liable for civil copyright infringement may be ordered to pay either actual damages or 'statutory' damages at not less than \$750 and not more than \$30,000 per work infringed. For 'willful' infringement, a court may award up to \$150,000 per work infringed. In addition, courts, at their own discretion, may assess costs and attorney's fees.

Willful copyright infringement can also result in criminal penalties, including imprisonment of up to five years and fines of up to \$250,000 per offense. For more detailed information, see the U.S. Copyright Office website at: [www.copyright.gov](http://www.copyright.gov)

## Student Tuition Recovery Fund – Page 1 of 2

### **Purpose of STRF**

The State of California established the Student Tuition Recovery Fund (STRF) to relieve or mitigate economic loss suffered by a student in an educational program at a qualifying institution, who is or was a California resident while enrolled, or was enrolled in a residency program, if the student enrolled in the institution, prepaid tuition, and suffered an economic loss. Unless relieved of the obligation to do so, you must pay the state- imposed assessment for the STRF, or it must be paid on your behalf, if you are a student in an educational program, who is a California resident, or are enrolled in a residency program, and prepay all or part of your tuition.

### **Non-Eligibility for STRF**

You are not eligible for protection from the STRF and you are not required to pay the STRF assessment, if you are not a California resident, or are not enrolled in a residency program.”  
(b) In addition to the statement required under subdivision (a) of this section, a qualifying institution shall include the following statement in its school catalog: “It is important that you keep copies of your enrollment agreement, financial aid documents, receipts, or any other information that documents the amount paid to the school.

Questions regarding the STRF may be directed to:

#### **Bureau for Private Postsecondary Education at:**

Address: 1747 N. Market Blvd. Ste 225, Sacramento, CA 95834

P.O. Box 980818, West Sacramento, CA 95798-0818

Web site Address: [www.bppe.ca.gov](http://www.bppe.ca.gov)

Telephone and Fax #'s: (888) 370-7589 or by fax (916) 263-1807

(916) 574-8900 or by fax (916) 263-1807

### **Eligibility for STRF**

To be eligible for STRF, you must be a California resident or are enrolled in a residency program, prepaid tuition, paid or deemed to have paid the STRF assessment, and suffered an economic loss as a result of any of the following: 1. The institution, a location of the institution, or an educational program offered by the institution was closed or discontinued, and you did not choose to participate in a teach-out plan approved by the Bureau or did not complete a chosen teach-out plan approved by the Bureau. 2. You were enrolled at an institution or a location of the institution within the 120 day period before the closure of the institution or location of the institution or were enrolled in an educational program within the 120 day period before the program was discontinued. 3. You were enrolled at an institution or a location of the institution more than 120 days before the closure of the institution or location of the institution, in an educational program offered by the institution as to which the Bureau determined there was a significant decline in the quality or value of the program more than 120 days before closure.

## Student Tuition Recovery Fund – Page 2 of 2

### Eligibility for STRF - continued

4. The institution has been ordered to pay a refund by the Bureau but has failed to do so. 5. The institution has failed to pay or reimburse loan proceeds under a federal student loan program as required by law or has failed to pay or reimburse proceeds received by the institution in excess of tuition and other costs. 6. You have been awarded restitution, a refund, or other monetary award by an arbitrator or court, based on a violation of this chapter by an institution or representative of an institution, but have been unable to collect the award from the institution. 7. You sought legal counsel that resulted in the cancellation of one or more of your student loans and have an invoice for services rendered and evidence of the cancellation of the student loan or loans. To qualify for STRF reimbursement, the application must be received within four (4) years from the date of the action or event that made the student eligible for recovery from STRF.

### Revived Student Loans

A student whose loan is revived by a loan holder or debt collector after a period of no collection may, at any time, file a written application for recovery from STRF for the debt that would have otherwise been eligible for recovery. If it has been more than four (4) years since the action or event that made the student eligible, the student must have filed a written application for recovery within the original four (4) year period, unless the period has been extended by another act of law. However, no claim can be paid to any student without a social security number or a taxpayer identification number.

Questions regarding the STRF may be directed to:

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P.O. Box 980818, West Sacramento, CA 95798-0818 Web site Address: [www.bppe.ca.gov](http://www.bppe.ca.gov)

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(916) 574-8900 or by fax (916) 263-1807

## **Bureau for Private Postsecondary Education**

### **Tips For Students to Consider Before Enrolling at a Private Postsecondary School**

To get the most out of your educational experience, do your homework and make an informed decision before making a commitment. The following list of "enrollment tips" is provided to assist students in determining what steps they may want to take when considering enrollment at a private postsecondary educational institution, or postsecondary "school."

#### **1. INVESTIGATE THE SCHOOL YOURSELF BEFORE ENROLLING.**

Prior to enrolling, interview students in the program, or take a tour of the school. Ask if the school will let you sit in or observe the class or course that you are interested in before enrolling.

#### **2. CHECK OUR WEB SITE TO SEE IF THE SCHOOL HAS SIGNED A VOLUNTARY AGREEMENT.**

If a school has entered into a voluntary agreement with the Department of Consumer Affairs they should comply with the student bill of rights.

#### **3. GET A COPY OF THE STUDENT CATALOG.**

A school's catalog contains important information that you will need to review prior to making a decision to enroll. Pay special attention to school policies, such as attendance, leave-of-absence, cancellation and refund.

#### **4. GET A COPY OF AN ENROLLMENT AGREEMENT TO REVIEW ALL BINDING TERMS, CONDITIONS, COSTS AND STUDENT DISCLOSURES.**

An enrollment agreement should reflect information about the school's total costs for the contracted-for course of instruction, a list of the charges that are non-refundable, the name and description of the program of instruction, the total amount of classes or hours needed to complete the program, payment schedules, cancellation and refund policies, and other mandatory disclosures regarding your rights and responsibilities as a student at the institution. (Education Code section 94810.)

#### **5. CONTACT THE ACCREDITING AGENCY THAT THE SCHOOL CLAIMS TO HAVE ACCREDITATION FROM AND VERIFY THE SCHOOL'S CLAIMS.**

To qualify for some state licensing examinations or for your degree to be recognized by certain employers, some educational programs and training must be obtained from a school that maintains "accreditation" from a U.S. Department of Education recognized accrediting agency. Be sure to check with the licensing agency or employer where you wish your educational experience to be recognized and verify accreditation status with the accrediting agency before enrolling. For more information about accreditation and to obtain a list of Regional and National Accrediting Agencies, visit the U.S. Department of Education Web site at: <http://www2.ed.gov/admins/landing.jhtml>.

#### **6. REVIEW ALL ADVERTISING CAREFULLY AND COMPARE WHAT IS BEING ADVERTISED WITH WHAT IS DISCLOSED IN THE SCHOOL'S CATALOG AND COURSE SYLLABUS.**

Make sure that the school is being truthful in what has been advertised. Watch out for hidden costs and promises that seem too good to be true.

#### **7. REQUEST TO SEE THE SCHOOL'S STUDENT COMPLETION AND JOB PLACEMENT RATES.**

A "student performance fact sheet" enables you to check to see whether students are staying in the class and finishing the course, and whether the school is assisting students in finding jobs after they have completed the course.

#### **8. FIND OUT WHAT THE SCHOOL NEEDS FROM YOU.**

If you are transferring from another school or enrolling for the first time at a post-secondary school, make sure you inquire as to what documents you will need to submit when you enroll.

#### **9. MAKE SURE YOU KNOW THE AMOUNT AND TYPES OF FINANCIAL AID YOU WILL NEED BEFORE YOU ENROLL.**

There are several options in obtaining financial aid to attend a school. Make sure you know whether you are going to receive or need Federal student loans, Pell grants, private loans or a combination of grants and loans, and understand what the advantages and disadvantages are of obtaining each type of loan or grant. Make sure you know the total amount of loans you are to receive. Match the amount of the loans against the total cost of tuition. For more information on financial aid, contact EDFund at <http://www.edfund.org/>, or the California Student Aid Commission at <http://www.csac.ca.gov>.

#### **10. GET EVERYTHING IN WRITING.**

Never accept a promise to deliver a service verbally. Make sure all contracted-for services are in writing and signed by a school official before you sign the enrollment agreement.

#### **11. KEEP A COPY OF YOUR DOCUMENTS!**

If you decide to enroll in a private postsecondary school, be sure to keep a copy of all contracts, policies, catalogs, disciplinary actions, attendance records, letters you've written to the school, etc. In the future, you may need to verify your payment obligations, any refunds owed to you by the school, or the educational services that you contracted to receive from the school.

#### **12. LASTLY – ENJOY YOUR EDUCATIONAL EXPERIENCE!**

California Department of Consumer  
Bureau for Private Postsecondary Education  
[www.bppe.ca.gov](http://www.bppe.ca.gov)



