

Reedley College

DEPARTMENTAL POLICY FOR EQUIVALENCY

1. When considering the establishment of discipline equivalency standards, please consider that California Education Code §87359(b) requires that “each individual faculty member...possess qualifications that are **at least equivalent to the applicable minimum standards.**” Fill out the application that is included with this set of instructions. Please use the current *Minimum Qualifications for Faculty and Administrators in California Community Colleges*.
 - a. Fill out the top half of the front side of the application. For the name of the discipline, please use the name given in the current disciplines list. If your department uses a different name for the discipline, you may include that in parenthesis as well. For item I, a majority of faculty from the discipline or related disciplines is required to sign in support
 - b. For item II, please copy word for word the statement in the current disciplines list.
 - c. For item III, please list the requirements your department wants as “the equivalent.” Please do **not** use any of the wording from item II. If you do not wish to allow any equivalencies, please state “none.” However, you might want to use the following wording instead of none:
 - i. A master’s degree of a different name not normally used, or that is new to the discipline, yet which contains the equivalent coursework to the above master’s degree/one of the above master’s degrees.
 - d. For item IV, please provide an explanation that justifies this policy.
2. Have the department vote, including faculty members from all Reedley College campuses as applicable, on the proposed policy. Next have the department chair or division representative sign the application after it is approved. Then have the division dean review it and sign it as well.
3. The division dean will send the application to the RC Equivalency Committee.
4. The application will go to the RC Equivalency Committee Chair. If it is technically correct, it will go before the Equivalency Committee for consideration at the next available meeting. If it is **not** technically correct, it will be sent back to the department for changes. Please make the changes and go back to step 2.
5. Faculty in a discipline area may submit local standards for equivalency at any time; however, these standards will not take effect until the beginning of the next regular semester. As a result, changes to local equivalency standards will be recognized and officially recorded only twice per year—at the beginning of the Fall semester and at the beginning of the Spring semester. All spring semester submissions will carry throughout the Summer terms.
6. If the Equivalency Committee does not approve the policy, it will recommend changes. You can either make the changes or appeal the Equivalency Committee’s decision.
7. As the *Minimum Qualifications* handbook is updated annually, departments should review their department policy, revise as necessary, and resubmit revisions to the Equivalency Committee for review. Departments are also encouraged to take their proposed policies to the State Academic Senate’s Standards and Practices Committee to try to enact change in the Disciplines List Revision Handbook.

**APPLICATION FOR ACCEPTANCE OF A
DEPARTMENTAL POLICY FOR EQUIVALENCY**

From (Chair): David Meier

Date: January 22, 2018

Department: Business

Extension: 3320

Discipline(s): Accounting

I. TENURED FACULTY SIGNATURE(S)

Signature of the Tenured Faculty Who Determined that the Proposed Policy Should Satisfy the Equivalency Requirements:


Printed Name: David Meier

Signature:  Date: 1/30/2018

(If tenured faculty member in the discipline is not available, a tenured faculty member from a "related discipline", as defined in the Minimum Qualifications for Faculty and Administrators in California Community Colleges handbook, may sign after consulting with the non-tenured faculty.)

A majority of faculty from the discipline or related disciplines is required to sign in support below. .

Printed Name: Eunji Seo

Signature:  Date: 1/29/2018
Support: Oppose:

Printed Name: Toni Ensz

Signature:  Date: 1/29/18
Support: Oppose:

Printed Name: Mike Sorensen

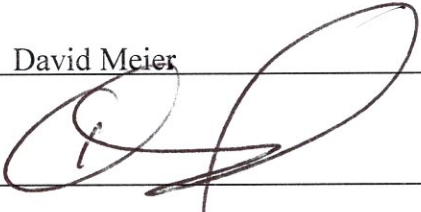
Signature:  Date: 1/29/2018
Support: Oppose:

Printed Name: Veronica Spivack

Signature:  Date: 1/29/2018
Support: Oppose:

DEPARTMENT CHAIR OR DIVISION REPRESENTATIVE SIGNATURE

Printed Name: David Meier

Signature:  Date: 1/30/2018

Do any of the colleges in the district offer a comparable program? Yes No
If so, which colleges: Fresno City College and Clovis Community College

If applicable, have RC Faculty reviewed this departmental policy with the appropriate faculty at the other colleges offering a comparable program? Yes No

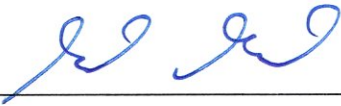
If so, which instructors:

- Ron Dustin, former Accounting Chair at Fresno City College
- Monique Kelley, current Accounting Chair at Fresno City College
- Jose Castaneda, Accounting instructor at Clovis Community College
- Alan Cade, Accounting instructor at Madera Center, part of Reedley College - SCCC

(Faculty from other colleges may include a statement of support or non-support).

DEAN OF INSTRUCTION/STUDENT SERVICES SIGNATURE

Printed Name: David Clark

Signature:  Date: 1/30/18
2/2/18

I. Statement of minimum qualifications as defined in the *Minimum Qualifications for Faculty and Administrators in California Community Colleges* handbook:

Master's in accountancy or business administration with accounting concentration

OR

Bachelor's in business with accounting emphasis or business administration with accounting emphasis or economics with an accounting emphasis

AND

Master's in business, business administration, business education, economics, taxation, finance or the equivalent.

(NOTE: A bachelor's degree in accountancy or business administration with accounting concentration, with a CPA license is an alternative qualification for this discipline; pursuant to Title 5 Section 53410.1.)

II. Recommended Departmental Policy for an *Equivalency*:

The Reedley College Business Department – Accounting Program will deem the following as “the equivalent” to the department’s minimum qualification in the accounting discipline as stated in the Board of Governors minimum qualifications regulations (Title 5 Sections 53400-53430):

- 1) Master's degree in any of the business disciplines listed above, including business, business administration, business education, taxation, economics, and finance AND 24 semester credit hours or 36 quarter credit hours of college – level accounting courses (accounting courses need not be a part of the master's degree).

OR

- 2) Master's degree in any of the business disciplines listed above, including business, business administration, business education, taxation, economics, and finance, AND 4 years of continuous full-time accounting work experience.

OR

- 3) Bachelor's degree in any of the business disciplines listed above, including business, business administration, business education, taxation, economics, and finance, AND an active CPA license with 4 years of continuous full-time accounting work experiences.

III. Please provide an explanation that justifies this policy if different than state minimum qualifications:

The additional hours in accounting courses are required for a degree in the accounting discipline, at most institutions offering such a degree – refer to the Fresno State Accounting Program as an example.

Additionally, the California Board of Accountancy (“CBA”) changed the educational requirement. The requirement has been stringent. Beginning January 1, 2014, the CPA candidate must have at least 150 (instead of 120) semester units of education, including the conferral of a baccalaureate degree or higher, with specific requirement is accounting subjects, business-related subjects, accounting, and ethics study. – refer to the CBA Education Requirement Slides & CBA Educational Requirement for 150 units

In order to receive the CPA license, the CPA candidate needs to complete the experience requirement. The CBA states as follows (refer to the CBA Experience Requirement, page 7):

General Accounting Experience Requirement

Applicants must provide the CBA with satisfactory evidence of having completed a minimum of 12 months of general accounting experience. BPC section 5093 defines general accounting experience as providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. All experience must be performed in accordance with applicable professional standards. Qualifying experience may be gained through employment in public, private industry, or government.

Based on the work requirement mentioned above, the four (4) years of full-time work experience in accounting would also give the applicant additional knowledge needed to teach in the field of accounting. By having the master’s degree in general business with the added accounting work experience AND having the bachelor’s degree with CPA license as well as added work experience, the applicant should be well qualified to teach the accounting classes.

ACTION OF THE REEDLEY COLLEGE ACADEMIC SENATE COMMITTEE ON EQUIVALENCY

The Department Policy is: approved: ✓ denied:

Signature of Equivalency Committee Chair (or designee): Joni S. Enos

Date: 8/17/18

Comments: Approved by majority vote on August 17, 2018
