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ABSTRACT

As part of the program evaluation and review process at William Rainey Harper College (WRHC) in Illinois, a follow-up study was conducted of 433 Business Transfer (BT's) students who had taken Accounting 203; and Accounting Aide (AA's) majors who attended Harper sometime between fall 1988 and summer 1993. A survey received a 40% response rate for BT's (n=50) and 19% response rate for AA's (n=58). Survey results indicated that the two populations differed considerably: (1) 56% of the BT's were males compared to 31% of the AA's; and BT's tended to be younger (63% between 18 and 20 vs. 32%); (2) AA's were more likely to be ethnic minorities (16% vs. 5%) and disabled (12.5% vs. 5.5%); (3) BT's were more likely to intend to transfer (53% vs. 34%); (4) AA's were more likely to be short-term students; (5) BT's had higher American College Testing program scores, and higher cumulative grade point averages (3.04 vs. 2.68). and were more likely to achieve a degree or certificate before leaving (46% vs. 10%); (6) 90% of both groups were employed while enrolled; (7) despite large differences in the profiles of the two groups, the jobs they acquired after leaving WHRC were very similar; (8) their first job was mostly full time (70%) and their mean salary was \$25,700; (9) their current job was mostly full time (75%) and their mean salary was \$33,000; (10) eventually, 65% of BT's and 40% of AA's obtained a bachelor degree. The survey instrument is included. (KP)

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William Rainey Harper College

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Follow-up Study of Former
Business Transfer Students
and Accounting Aide
Majors

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ABSTRACT

The purpose of this study was to follow-up former students who were either Business Transfer students or were Accounting Aide career majors. A survey instrument was mailed to these two groups and after the second mailing, a 40 percent response rate was obtained for Business Transfer students and a 19 percent response rate for Accounting Aide majors.

The results of the survey showed that there is a big difference in the profile of Business Transfer students and Accounting Aide majors as to their demographics, intent, and academic performance. While Business Transfer students are much more likely to transfer after leaving Harper, the jobs they secure are very similar.



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Purpose

The purpose of this study was to follow-up former students who were either business transfer students who had taken Accounting 203 or were Accounting Aide majors. The results of the study were to help give direction in the Program Review and Unit Planning process. The study was requested by the Department Chair of Accounting.

Methodology and Population Surveyed

For this study two populations of students were identified. The first group were Business Transfer students who had taken Accounting 203. The other group were Accounting Aide majors. Both groups attended Harper College some time between the fall of 1988 and the summer of 1993 and had not attended Harper College after the summer of 1993. The survey shown in the appendix was mailed to all members of the two populations in April of 1994 and after a month the non-respondents were mailed a second survey. There were 126 Business Transfer students who took Accounting 203 and after the two mailings, 50 completed surveys were received for a 40 percent response rate. The Accounting Aide population contained 307 students and after the two mailings, 58 completed survey forms were received for a 19 percent response rate.

In addition, information from the student database was gathered on all students identified in the two populations.

Discussion of Results

The profile showed that these two populations differed considerably. The transfer students tended to be more male (56% male for transfers vs. 31% males for accounting aides) and younger (63% between 18 and 20 for transfers vs. 32% between 18 and 20 for accounting aides). Accounting Aides are more likely to be of an ethnic minority (16% vs. 5%) and to have a disability (12.5% vs. 5.5%). The intents are also quite different. Transfer students are more likely to have the intent to transfer (53% vs. 34%) while Accounting Aide majors were more likely to seek a new job or to improve their present job skills (46% vs. 26%). Transfer students were more likely to have been reverse transfer students (41% vs. 26%).

Accounting Aide majors were more likely to be short-term students (30% attended only one semester vs. 7% for transfer students). Transfer students had a higher ACT score (20.8 vs. 18.5) and a higher cumulative GPA (3.04 vs. 2.68). Finally, transfer students were more likely to achieve a degree or certificate at Harper College before leaving (46% vs. 10%). Survey data showed 90 percent of both groups were employed while enrolled at Harper College. Accounting Aide students were more likely to be employed in an accounting related field (45% vs. 38%).

While there are large differences in the profiles of the two students groups, the jobs they acquire after leaving Harper are very similar. Their first job is mostly full time



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Discussion of Results (continued)

(70%) and their mean salary on that first job is \$25,700 for both groups. Their current job is mostly full time (three-fourths) and their mean salary is \$33,000. About three fourths of both groups are employed in Harper's District or surrounding suburbs. In both cases, 36 percent of those employed are working outside the accounting field and almost all prefer that situation. The only difference between the two groups in employment is that a much larger percent of the Accounting Aide students continue to work for the same company that they were working at while at Harper College - 55 percent vs. 28 percent.

Surprisingly, Business Transfer majors are more likely to use software packages on the job than Accounting Aide majors (spreadsheets 57% vs. 40%, word processing 55% vs. 38%, payroll 19% vs. 11% and general ledger 33% vs. 31%). Moreover, those Business Transfers that do use software packages on the job use it more frequently than do Accounting Aide majors. However, Accounting Aide majors report they are better prepared to use these software packages than are Business Transfer students.

As would be expected there is a big difference in the transfer rate. Eventually, 65 percent of the Business Transfer students do transfer and half of this group achieves a bachelor's degree while among the Accounting Aide students a third transfer and about 40 percent of this group achieves a bachelor's degree. Interestingly, about 20 percent of the Business Transfer students who transferred experienced some problems in the process while none of the Accounting Aide students who transferred reported any transfer problems.

Both groups reported that Accounting classes at Harper College have helped the vast majority (80%) of students in their present job or educational situation. In general, the high volume Accounting courses were rated as being of value and their faculty were rated as good.

Finally, Business Transfer students are more likely to either sit or plan to sit soon for the CPA exam (38% vs. 28%). Among those who actually sit for the exam, 71 percent of the Accounting Arde majors and 50 percent of the Business transfer students actually pass the CPA exam.

Major Conclusions

There is a big difference in the profile of Business Transfer students and Accounting Aide majors as to their demographics, intent, and academic performance. While Business transfer students are much more likely to transfer after leaving Harper, the jobs they secure are very similar.



Follow-up Survey of Accounting Transfer Accounting Students

Enrollment Goal To take a few courses To earn Acct. Certificate Earn Acct. Associate Deg Total		PCT 35.4 6.3 58.3 100.0	Expected Outcome For general interest Upgrade present job skills Prepare for job in accounting Prepare to transfer Total	N 6 8 6 29 49	PCT 12.2 16.3 12.3 59.2 100.0
First Job Situation Full Time Part Time Total 1st Job/Part-Time Wage \$4.82 - \$ 9.61 per hour \$9.62 - \$14.41 per hour	N 28 13 41 N 10 2	PCT 68.3 31.7 100.0 PCT 83.3 16.7	First Job Full-Time Salary \$10,000 - \$19,999 \$20,000 - \$29,999 \$30,000 - \$39,999 \$40,000 - \$49,999 Over \$50,000 Total Median Full-time salary	N 6 15 5 0 1 27 \$25	PCT 22.2 55.6 18.5 0 3.7 100.0
Total Median P/T wage rate Mean P/T wage rate	12 \$7.6 \$8.6		Mean Full-time salary	\$25	,741
Current Situation Employed full time Employed part time Enrolled/not employed Not employed/Searching Raising family Not employed/by choice Total	N 39 3 6 0 0 1	PCT 79.6 6.1 12.3 0 0 2.0 100.0			PCT 7.5 37.5 37.5 5.0 12.5 100.0 ,333 ,750
Current P/T Wage Rate \$4.82 - \$ 9.61 \$9.62 - \$14.41 Total Median P/T wage rate	3 -1 4 \$8.0	<u>PCT</u> 75.0 <u>25.0</u> 100.0	All working part time preferred t ment at this time. Location of Distance		irrange-
Mean P/T wage rate Work Situation While	\$8.4		Current Employment Index Harper's District 0	<u>N</u> 13	<u>PCT</u> 29.5
Full time in accounting Part time in accounting Employed in another field Did not work Total	N 11 8 26 5	PCT 22.0 16.0 52.0 10.0	Surrounding Suburbs 1 Downtown Chicago 2 Further away suburb 2 40-100 Miles/in Illinois 3 More than 100/in Illinois 4 Out-of-State 5 Total	19 5 0 3 44	43.2 9.1 11.4 0 0 <u>-6.8</u>
10 661		100.0	Mean Distance Index 1.18	44	100.0



What Student Did Immediately		
After Leaving Harper College	<u>N</u> .	<u>PCT</u>
Continued with same company as they were employed while enrolled at Harper	12	26.1
Received a promotion at the company	1	2.2
Found a job in the accounting field	2	4.3
Found a job outside the accounting field	4	8.7
Continued their education at another college	24	52.2
Sat for the CPA exam	1	2.2
For personal reasons dropped out of work force	_2	_4.3
Total	46	100.0

Area Current Job Title In Customer Service Accounting Assistant Finance Accounts Payable Sales - Marketing Accounting Trainee Accounting Operations Analyst Corporate accounting Payroll Commercial Audit Real Estate Advertising Office Work Electronics Nursing Other Non-accounting	N 3 2 2 2 2 1 1 1 1 1 1 1 1	Reason Current Job is Not Related to Accounting Found job they enjoy more Found job which pays more Found job closer to home Still at Harper College Found job with better benefits Using Accounting Skills in another field Hoping to find job in accounting Total Attendance at Another College After Leaving Harper College Not attended another college Took a few courses Working on bachelor's degree Achieved a bachelor's degree Total	N 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	PCT 45.4 9.1 9.1 9.1 9.1 9.1 100.0 PCT 34.7 2.0 30.5 32.7 100.0
Problems in Transferring N	PCT	How Accounting Courses at Ha	rper l	
No problems 25	80.7	Students in Their Present Situa	tion_	
Not able to transfer some 1	3.2	Halman mak musik ki t	Τ <u>Γ</u>	PCI
accounting courses Not able to transfer some 1	3.2	Helped get present job	7	20.0
accounting courses toward a business major	3.∠	Helped perform job better Helped in current education situation	12 10	34.2 28.6
Other problems in trans- 4 ferring	12.9	Had no effect on current situation	_6	17.1
Total 31 1	100.0	Total	35	100.0



General Le Spread She Other Payroll Word Proc	Packages Used dger eet essing y Index: 1 = C	N Ind 14 1.1 24 1.1 9 1.2 8 1.3 23 1.4 Often	quency ex* 4 7 22 8	Was Pro Other Word Pro Spread General Payroll		<u>Software</u> 1 = 2 =	2 11 13 4 2 Very W Satisfa	
Value of A	ccounting Cour	ses to Sti	idente ori	Their				
Present Jo	b or in Their Pr	esent Edu	national \$	ituation	N	Mone	Value	1
ACC/254	Auditing		278 M 25 M 41	ituation:	2	Medi	1.00	Index*
ACC/155	Tax and pays	oli accour	ntina		1		1.00	
ACC/213	Legal enviror	ment of b	usiness		14		.93	•
ACC/202	Intermediate				11		.91	
ACC/101	Principles of	Accountin	a Theory	1	39		.90	
ACC/202	Intermediate	ACCT I	.		16		.88	
ACC/102	Principles of	Accountin	g Theory	[]	39		.87	
ACC/211	Business Lav	<i>i</i> 1	,		23		.83	
ACC/203	Introduction/	Cost Acco	unting		37		.76	
ACC/212	Business Law	/			10		.70	
ACC/157	Survey of Bu		v		6		.67	
ACC/156	Survey of Ac				1		0	
ACC/250	Income Tax A				1		Ō	
	*Value Index	: 1 = of	Value	0 = of	no value			
Doting of "								
Various As	aculty Teaching	3						
ACC/211	counting Cours				<u>N</u>	Mean	Rating	Index*
ACC/211 ACC/102	Business Law		- -1		24		2.29	
ACC/102 ACC/101	Principles of	Accountin	g Theory	H	38		2.21	
ACC/201	Principles of Intermediate	Accountin Accountin	g ineory	ı	38		2.11	
ACC/213	Legal Environ	Muccountin mont of D	g I		17		2.00	
ACC/212	Business Law	inentolb	usiness		14		2.00	
ACC/203	Introduction/(untina		11		2.00	
ACC/202	Intermediate				35		1.89	
ACC/254	Auditing	Accountin	y II		11		1.64	
ACC/156	Survey of Ac	counting			3		1.00	
ACC/157	Survey of Bus		,		3		.67	
ACC/250	Income Tax A				3		.67	
ACC/155	Tax and Payre		,		3 2		.67	
ACC/251	Advanced Tax	k Account	ina		2		0	
ACC/253	Advanced Ac	countina	ਰ		2		0	
		············					U	
*Rating Ind	ex: 3 = Outst	anding	2 = G	ood 1 5	= Borderline	0 = (Jnsatisf	actory
-				9				
				U				



Experience with CPA Exam	N	PCT
 Not contemplating sitting for exam at this time 	25	62.5
- Contemplating sitting for exam soon	5	12.5
- Sat for exam, but failed	5	12.5
- Already passed CPA exam	_5	12.5
Total	40	100.0
Preparedness for CPA Exam	N	PCT
- Very well prepared	4	33.3
- Well prepared	5	41.7
 Not well prepared in areas of cost, pensions, consolidations and non-profit fund accounting 	3	25.0
Total	12	100.0

Job Titles

Payroll/Payable Coordinator - 1991
Customer Service Administration Asst. - 1989
Customer Accounting Representative - 1991
Mortgage Processor - 1993
Administrative Assistant - 1988
Sales and Marketing Representative - 1993
Accounting Assistant - 1988
Registered Nurse - 1985
Accountant - 1989

Delivery Driver - 1993
Corporate Treasury Assistant - 1990
Accounts Payable Clerk - 1989
Clerk - 1990
Staff Accountant - September 1993
Service Desk Personnel - 1987
Office Manager - 1990
Marketing Clerk
Payroll Clerk - 1992

Other Area Job Titles
Chief Financial Officer
Finance
Sales
Office Work
Commercial Audit
Customer Service/Jewel Food Stores
Marketing
Payroll

Customer Service
Residential Real Estate
Not Accounting
Advertising
Electronics
Nursing
Corporate Accounting

Enrolled in Another College for a Few Courses

- CPA Review -- Northern Becker



Enrolled in Baccalaureate Program

NIU - Accounting - start fall of 1994

Northern Central College - Business

NIU and DePaul - Business

NIU - Economics

University of George - Accounting

Barat - Business Management

Northeastern - Business Administration

U of I at Chicago - Business Administration

Already Achieved a Bachelor's Degree

Northern III. University - Accountancy

NIU - Accounting

Univ. of Illinois at Chicago - Marketing

Roosevelt - Accounting

University of Iowa - Marketing

NIU - Accountancy

Elmhurst - Accounting

NIU - Accountancy

NIU - Accountancy

Devry - Telecommunications

NIU - Finance

Elmhurst College - Accounting

ISU - Finance

University of Illinois - Accountancy

College of Dupage - Courses for CPA Exam

Roosevelt - Marketing

Loyola - Public Accounting

NIU - Accounting/working on Masters

Taxation at DePaul University

Northwestern University - Economics and

Minor Accounting

Univ. of Illinois at Chicago - Political Science

with minor in Economics

Univer. of Illinois at Chicago - Accounting

College of Iowa - Finance

Had Trouble Transferring Some Courses in Accounting

- ACC/203 - Cost Accounting, NIU does not accept transfer credit for Accountancy classes taken beyond the elementary - 101 and 102 - level.

Problems Transferring Accounting Courses Earned at Harper Towards a Business Major

- Not sure if Roosevelt will accept my Cost Accounting taken at Harper College.

Other Problems in Transferring

- Semester hours not enough for trimester equivalent. They took two classes from Harper to one class at DeVry.
- Northern has an accountancy placement exam known as the ADE. The course is typically the first two (elementary) accountancy courses. Unfortunately the coverage between Harper's 101 and 102 differs significantly from NIU's 206 and 207. As a result, I had to learn a lot of the material on my own.
- Some of my credit hours in General Education courses did not transfer. I do not think Harper and Northeastern have a compact agreement to transfer all credits.
- Not notified until too late about NIU's Business Program.

How Taking Accounting Courses at Harper College Helped Student Get Their Present Job

- Made me interested in accounting and transferred to junior standing at NIU.
- Some college required
- They prepared me well for NIU which led me to my present job.
- Accounting rainor was recognized as a plus in my position at Motorola.
- I was previously in Marketing so when I made a career change my courses at Harper were the foundation of my experience.



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How Accounting Courses at Harper College Helped Student do Present Job Better

- Understanding how the accounting function works in the "Big Picture".
- Setting up LOTUS spreadsheets for Intra Department reports because I knew and understood financial relationships.
- I took one accounting course at Harper Cost Accounting. I now work for a construction company that uses job costing.
- Analyzing and understanding payables, receivables and balance sheets. I was able to set up an entire account structure on our software at my wish.
- Gave me a basis
- I am a cost account manager where I work and I am now more familiar with accounting and financial records in regards to my job.
- Gave me a good base to start from.

How Accounting Courses at Harper College Helped Student in Present Educational Situation

- Needed credits to qualify for CPA exam.
- Prepared me for upper level accounting and finance courses.
- A good background for further accounting and finance courses.
- They were basic accounting classes I needed to transfer and take upper level courses at University of Illinois.
- Considering going to law school with concentration in corporate law.
- Obtained hours for CPA exam.
- Helped get a strong background in financial accounting.
- Transfer to NIU Accounting Department and took CPA exam.
- Learned a great deal at Harper and like the school very much.

Use of General Ledger Software

- FAST
- BFS
- ORACLE
- Did not specify software and version used.
- DBS 2000
- SBT
- OPI I SYSTEM
- ACC
- PROFIT16Y 532
- GLOBAL
- MACOLA
- ACC/PAC/BP1/PLUS
- LYMA
- NIAQUWA



Use of Word Processing Software

- Microsoft Windows
- Microsoft Word -- 6
- WordPerfect 5.0 -- 4
- WordPerfect 5.1 -- 1
- WordPerfect 6.0 -- 1
- WordPerfect -- 8
- AMI/PRO 4.0 -- 1
- Did not specify software and version used

Use of Spreadsheet Software

- Microsoft Lotus 4

'- Lotus 4.0 -- 1

- Microsoft Excel 4.0 -- 3

- Lotus -- 6

- Excel -- 4

- Lotus H.O. Windows - 1

- Quattro Pro -- 2

- Super Calc

- Lotus 123 -- 4

Use of Payroll Software

- CERIDIAM

- CYMA/PAS III

- DBS/2000

- NIAQUWA

- ADP

- ACC/PAC

- R. F. White/Outside Service

Use of Other Software

- Corp Programs Ferrnti Government Programs MECA Amer
- Audit Fast Advantage
- Data Base Usage File Make Prof
- Audit Software Package Fast
- Paradox Microsoft Project Harvard Graphics Hyperion Consolidation Package
- Paradox
- Turbo Tax
- Income Tax Lacerte

Other Comments

- Faculty was very competent the Accounting courses will be of great relevance when I resume college at Harper and finish my pursuit of my CPA because of time lapses between my college attendance, the higher level accounting classes require that I give twice as much time due to personal review sessions. I wish there was some sort of counseling or study review sessions I could attend to help me be better prepared for the higher level courses. I have tried the tutoring help in Building F but no one there could really help with cost accounting -- attended classes in spring '87, then fall, spring/fall '92, spring 93.
- Need tutoring for Cost Accounting -- Please!!!
- I feel the faculty should show concern for their students instead of just lecturing and if the student has problems referring them to the tutor instead of taking time to help the individual.
- I felt that Harper prepared for Northern's accounting qualifying exam better than students who had spent their freshman and sophomore years at NIU.



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Other Comments (continued)

- I found my professors Trunk, Held, and Danis to be very good.
- Took a computer course and learned after receiving my grade that the professor did not stick to his original grading curve made it stricter without so much as a notice.
- The faculty, courses and relevance of the curriculum are better than the accounting program at Roosevelt Harper should offer a 4-year degree in accounting.
- I would rate Harper very highly overall in quality of teaching staff and course material. All my credits from Harper transferred to Northwestern University. I significantly would consider taking skill enrichment courses at Harper in the future.
- It is somewhat difficult for me to evaluate the accountancy faculty at Harper because at NIU the professors I had were absolutely outstanding and are constantly recognized as leaders in the academic community. However, I feel that for a junior college the level of accountancy instruction is adequate, but shows a need for improvement.
- The faculty and Accounting Tutoring Program were very helpful and informative in taking these courses.
- The person who taught cost accounting was a professional who worked for a big accounting firm. He obviously favored students who were just auditing the course for the CPA exam. I felt ignored. I felt that I did not get satisfactory answers to my questions.
- I was an adult returning to take courses which would eventually transfer to a BA program. My responses are probably not relevant to your survey expectations and are therefore incomplete as not applicable to my situation.
- There was an instructor who was chronically late and then kept the class late for a night course. There is no excuse for this! I spoke to Mrs. Trunk, but felt the College did not really see it as a big issue. My instructor for Principles II I believe it was a Mr. Kotnaur was probably the best instructor I have ever had for Accounting very, very knowledgeable and to the point in his instruction.
- Overall my experience at Harper was very good. I think they did an excellent job working with the night students who work. Most of my instructors were knowledgeable. I only dropped one class because the instructor was bad the facilities were good.
- Harper Accounting Program was very helpful for me to transfer to NIU Accounting Dept.
- I was impressed by the faculty in my accounting course. I was pursuing an Associate of Arts for transfer to a business school. I went part time while working full time and was very happy to be attending evening classes.



Survey of Accounting Aide Majors Enrolled 1988-1993

Goal in Enrolling a Take a few cours Earn a certificate Earn an AAS Total		er	N 31 6 18 55	PCT 56.4 10.9 32.7 100.0	Expected Outc Elective/Gen'l I Upgrade job sk Prepare for Acc Prepare for tran Total	nterest ills ct. job	N 6 19 13 16 54	PCT 11.1 35.2 24.1 29.6 100.0
First Job Full time Part time Total	N 38 13 51	PCT 74.5 25.5 100.0		First Job F Under \$10 \$10,000 - \$20,000 - \$30,000 - \$40,000 - \$50,000 o	\$19,000 \$29,999 \$39,999 \$49,999 r over	N 2 10 15 5 4 1 37		PCT 5.4 27.0 40.6 13.5 10.8 2.7 100.0 ,300
	er hou	ir ir ige		N 5 6 11 02 per hour 83 per hour	<u>PCT</u> 45.5 <u>54.5</u> 100.0			
Current Situation Employed full tim Employed part tin Enrolled in college Not employed bu Not employed - ra Not employed by Total	e ne e/not e t searc aising a	hing family		N 39 6 3 1 4 154	PCT 72.2 11.1 5.5 1.9 7.4 			
	99 99 99	ary	\$30,0 \$33,4		PCT 13.5 35.1 21.7 13.5 16.2 100.0			



Current Part-time Wage N \$4.82 - \$9.61 3 \$9.62 - \$14.41 4 Total 7 1 Median Wage Mean Wage	PCT 42.9 57.1 00.0 \$10.21 \$ 9.96	Reason Working Part Prefer P/T at this tim Prefer F/T but working only way to stay in	ne in life ng P/T	N 6 2 8	PCT 75.0 25.0 100.0
Location of Employment In Harper's District Surrounding Suburbs Downtown Chicago Farther Away Suburbs 40-100 Miles Away in Illinois More than 100 miles away in Illi Out-of-State Total Mean Distance Inde	5	dex N 15 19 0 5 0 2 4 45	PCT 33.3 42.2 0 11.1 0 4.5 _8.9 100.0		
Job While Enrolled at Harper Full time in Accounting Field Part Time in Accounting Field Worked in Another Field Did not Work Total	N 23 1 19 10 53	<u>PCT</u> 43.4 1.9 35.8 18.9 100.0			
What Student Did Immediately A - Took job for same company as - Took job in accounting field - Took job out of accounting fiel - Continued education at anothe - Still at Harper College - Homemaker - Continued on temporary job w - Prepared for CPA exam Total	worked at s d r college	while at Harper	N 28 5 3 11 1 1 1 1 51		PCT 54.9 9.8 5.9 21.5 2.0 2.0 2.0 1.9 100.0
Relatedness of Current Job to Major at Harper College Identical Closely related Somewhat related Not related Total	N PCT 6 12.0 13 26.0 14 28.0 17 34.0 50 100.0	Found more en Found job/pay Found job/clos	njoyable job s more ser to home uter field able	N 6 5 2 2 1	PCT 37.5 31.2 12.5 12.5 _6.3 100.0



Job Title - Accounting Related

•	_N_		-И-
Accounting Assistant	4	Appraising	1
Program Finance	1.5	Planning	1
Administrative	1.5	Assistant Controller	1
Accounts Payable	1.25	Junior Accountant	1
Bookkeeper	1.25	Material Logistics	1
Public Accounting	1	Vice President/Finance	1
Emergency Project Management	:1	Accounts Receivable	.75
Accounting Operations Analyst	1	Payroll	.75
Purchasing	1	General Ledger	.5
Mortgage Sales	1	Cash Accounting	.5
Pensions	1	General Accounting	.5

Job Title - Not Related to Accounting

	N
Legal	1
Sales	1
Hair Dresser	1

Frequency of Use of Various Software

Packages on Current Job	Number of Users	Mean Index Rating *
- Spreadsheet	18	1.28
- General Ledger	14	1.29
- Other	7	1.43
- Word Processing	17	1.59
- Payroll	5	2.00

*Index Rating: 1 = Often 2 = Occasionally 3 = Never

Degree of Preparedness to use

Various Software Packages on Job	N.	Mean Index Rating*
- Payroll	4	1.50
· Spreadsheet	8	1.88
- Word Processing	8	2.00
- General Ledger	8	2.25
- Other	1	3.00

*Index Rating: 1 = Very well 2 = Satisfactory 3 = Unsatisfactory



Value of Accounting Courses to Current Job or Educational Situation	Number Rating Course	Mean Value Index*
ACC/101 - Prin. of Accounting Theory I	40	.85
ACC/102 - Prin. of Accounting Theory II	30	.83
ACC/101 - Intermediate Accounting I	17	.82
ACC/102 - Intermediate Accounting II	16	.81
ACC/211 - Business Law I	20	.80
ACC/212 - Business Law II	13	.77
ACC/155 - Tax and Payroll Accounting	12	.75
ACC/254 - Auditing	8	.63
ACC/203 - Introduction/Cost Accounting	15	.60
ACC/250 - Income Tax Accounting	12	.58
ACC/251 - Advanced Tax Accounting	7	.57
ACC/253 - Advanced Accounting	7	.57
ACC/157 - Survey of Business Law	4	.50
ACC/213 - Legal Environment of Business	6	.50
ACC/156 - Survey of Accounting	3	0

*Value Index: 1 = Of Value 0 = Of no Value

College Experience Since Leaving Harper College PCT $-N_{-}$ - No college experience 66.1 35 - Took a few courses 6 11.3 - Now working on a bachelor's degree 5 9.4 - Have achieved a bachelor's degree _Z 13.2 Total 53 100.0

-- None of those who have transferred to another college have experienced any difficulties.

How Have Accounting Courses and Program		
Helped Student in Their Present Situation	N.	PCT
- Helped student get present position	5	13.6
- Helped student perform present job better	21	47.8
- Helped in present education situation	7	15.9
 No effect on job or in present educational situation 	10	22.7
Total	44	100.0

Experience with CPA Exam	_N_	PCT
- Not planning to sit for exam at preser	nt time34	72.3
- Planning to sit for exam soon	6	12.8
- Sat for exam and passed	5	10.6
- Sat for exam but failed	_2	_4.3
Total	47	100.0



For Those Sitting for Exam		
Degree of Preparation	_N_	<u> PCT</u>
- Very well prepared	4	36.4
- Well prepared	2	18.2
- Not prepared well in certain areas	_5	<u>45.4</u>
Total	11	100.0

Rating of Fa	aculty in Various Accounting Class	ses Number Rating Course	Mean Index Rating *
ACC/251	Advanced Tax Accounting	4	2.75
ACC/201	Intermediate Accounting I	15	2.40
ACC/211	Business Law I	18	2.39
ACC/250	Income Tax Accounting	9	2.33
ACC/202	Intermediate Accounting II	13	2.31
ACC/101	Principles of Accounting Theory	1 39	2.23
ACC/212	Business Law II	9	2.22
ACC/102	Principles of Accounting Theory	II 31	2.13
ACC/155	Tax and Payroll Accounting	9	1.89
ACC/203	Introduction/Cost Accounting	14	1.79
ACC/253	Advanced Accounting	5	1.60
ACC/213	Legal Environment of Business	4	1,50
ACC/254	Auditing	4	1.25
ACC/157	Survey of Business Law	2	1.00
ACC/156	Survey of Accounting	2	0

*Index Rating:

3 = Outstanding

2 = Good

1 = Borderline

0 = Unsatisfactory

How Accounting Courses at Harper College Helped Student Get Present Job Position

- Through the accounting class I learned to be more analytical and now I am a financial analyst.
- Promotion from Accounting Assistant to Junior Accounting
- By having the knowledge
- By having accounting courses I was able to get an entry-level job. My new position I attained by having five years accounting experience.
- Needed CPA



How Accounting Courses at Harper College Helped Student Perform Better on Present Job

- Understanding financial statements better
- Understanding accounting principles
- Helped student better understand what he/she was working on helped to obtain higher level responsibilities.
- LOTUS.
- Refresher course
- Have helped overall to understand what a balance sheet looks like, cost center numbers, etc., required by A/P. Also "rounded out" degree in Home Economics Family Services.
- A better understanding and clarification
- A better understanding in areas where accounting practice apply.
- Better fundamental understanding of auditing
- To better understand the concepts of accounting
- Took on more responsibilities
- Because figures are a lot easier to work with
- It helped me to understand many aspects of my job better.
- I was already an accounting supervisor while I was taking courses it helped me cope easier with the transition with I took over controller's position.

How Accounting Courses at Harper College Helped Student in Present Educational Situation

- Have given me classes needed to take CPA exam I will be taking exam, May, 1994.
- Used credits as electives
- Thinking of taking training at H and R Block Courses I took at Harper gave me some understanding of basics and confidence.
- It fulfilled a class requirement for my BS in Accounting.
- Harper offered all the accounting classes I needed to take the CPA exam I previously had a BA in French.
- They made my transition from engineering to business easier. They introduced me to the concepts which I covered later faster and in more depth at University of Chicago MBA Program.
- Basics of accounting required and transferred.

Use of General Ledge Software Packages

- ORACLE V 9.42
- ONE WRITE
- (System 36) DCD JOB SHOP CONTROL
- QAD
- LOTUS
- SBT

- GLOBAL
- MELLENIUM
- LANDMARKE
- DUN AND BRADSTREET DB2
- A.E.KLAUWEITTER
- -LIBRA

Use of Word Processing Software Packages

- WORDPERFECT 5.0 -- 3
- WORDPERFECT -- 6
- AMI/PRO
- WORD 6.0

- WORDPERFECT 5.1
- WORDPERFECT WORD
- WORL, ERFECT WINDOWS 3
- WORDSTAR

16



Use of Spreadsheet Software Packages

- LOTUS 123 -- 9

- QUATRO PRO 4.0 -- 2
- WINDOWS/LOTUS 123 W4
- LOTUS / WINDOWS -- 3
- TOSI

Use of Payroll Software Packages

- ADP

- PAYROLL

Use of Other Software Packages

- A/P - BOM

- In-House Software

- Harvard Graphics - Forest and Trees Report - Paradox used occasionally Writing - Database All used often daily

- Harvard Graphics used often

- Paradox for Windows

- R-Base

General Ledger Software

- LOTUS

- LANDMARKE

- A. E. KLAUWEITTER

- Did not specify

Word Processing Software

- Did not specify -- 2

- WORD PERFECT

- WORD PERFECT/WINDOWS

Spread Sheet Software

- Did not specify -- 2

- LOTUS -- 2

Not Well Prepared for Areas of CPA Exam

- Am sitting for exam this May review course for exam was covered following areas not covered well in my coursework at Harper: Leases, Pensions, Fund Accounting.
- Needed more application complex problems
- Have not picked up an accounting book since leaving Harper. I no longer want a degree in accounting. If and when I go back to school it will be in a different area.

Specific Comments About Faculty, Courses or Relevance

of Curriculum of Accounting at Harper College

- I was disappointed in the Cost Accounting instructor compared to my Accounting I and Il instructor.
- In general, the instructors were very knowledgeable and were able to make a dry subject interesting.
- I have not taken an Accounting courses at Harper since the spring 1978 term. Anything taken in the past five years has been Physical Education oriented. I did not complete the survey because it has been so long since I took an academic course at Harper. I suggest that you have your I/S people check their program for determining selections for future surveys.
- I am changing my major.
- I took the accounting class for summer school credit so I would not have to at U of i.
- Took Accounting 101 as refresher course it helped very much.



Specific Comments About Faculty, Courses or Relevance of Curriculum of Accounting at Harper College (cont.d)

- Instructors were outstanding especially Cost Accounting and Tax instructors. But need more complex compound problems fewer single problems.
- I did not finish my course because at the time I had difficulty in understanding the technical language because I had just moved from Brazil and my language skills English were not good enough. I took many ESL courses and succeeded. Two months ago I moved to Florida which is now my permanent resident.
- Class Accounting software was bad.
- I did not finish the course. I had no interest in it and did not wish to continue.
- My only comment at this time is I will be returning to Harper to take more courses.
- "Some" of the evening instructors need improvement.
- This does not really apply to me. I was working full time 20 years in the accounting field was enrolled at Roosevelt University took Accounting 102 to transfer.
- My sons and I both former Harper College students feel fortunate to be in the district. They both felt their experience and quality education received at Harper matched or exceeded the 4-year schools they attended after Harper one DePaul, the other at Northeastern.
- -Some of your evening instructors spend too much time talking about themselves when they should be teaching.
- The Accounting Course that I took I have not completed so I could not answer fully all of your questions.
- My teacher, Mr. Caeti, for Accounting/203 was very knowledgeable and helped me in an area that otherwise may have been difficult for me.
- I appreciate the fact that Harper offered so many of the classes I needed to sit for the exam.
- I took calculus and analytical geometry to lighten my course load at school I attend Northeast Missouri State University. None of the other questions apply to me.
- I am sorry but if you check your records further you will find that I dropped this class without having attended.
- I took the Principles I class so that I can transfer the credit to Indiana University. I attended Harper College during my summer break from the university.
- Mr. Danis was the best instructor I have ever had. Also, the accounting reviews that are held before exams are a great way to prepare. I thoroughly enjoyed my time at Harper and if I did not have children at home I would have loved to continue for a bachelors degree. Thanks to all faculty!
- I found the courses fairly well taught, and they were helpful in the position I held at the time I took them. However, I was pursuing employment simultaneously outside the accounting field specifically, pension actuarial work. Given the accounting requirements currently placed on pension plans, Harper's courses have still been of some use to me.
- I felt Harper's instructors were excellent.
- It has been so long I cannot remember much about the faculty.
- I think Harper College is one of the best community colleges available in all aspects.



ACCOUNTING PROGRAM REVIEW

MAINFRAME DATA: (SPRING 1989 THRU SPRING 1993) Transfer = Major '0202' and took ACC203

MAINFRAME DATA: (SPRING 1989 THE (ACCMAINXLS) August 1, 1994	(ACCOUNTING MAJOR DEMOGRAPHICS					
CATEGORY	TRA	N MAJOR	Ait	DE MAJOR	ALL ACC	MAJOR
TOTAL	Total	Pct	Total	Pct	Total	Pc
	126		307	· · ·	433	
GENDER	Total	Pct	Total	Pct	Total	Pet
Male	70	65.6%	95	30.9%	165	38.1%
Female	56	44.4%	212	69.1%	268	
Unknown	0	0.0%	0	0.0%	0	0.0%
AGE	Total	Pct	Total	Pct	Total	Pct
18-20	78	63.4%	96	32.0%	174	41.1%
21-25	20	16.3%	72	24.0%	92	
28-45	23	18.7%	121	40.3%	144	34.0%
Over 45	2	1.6%	11	3.7%	13	
Unknown	1	0.8%	0	0.0%	1	0.2%
Average	22.0		26.4		25.1	
INTENT	Votal	Pct	Total	Pct	Total	Pci
Futurs Job	18	15.1%	63	23.0%	81	20.6%
Improve Job Skills	13	10.9%	63	23.0%	76	19.3%
Explore Courses	12	10.1%	21	7.7%	33	8.4%
Prepare for Transfer	63	52.9%	94	34.3%	157	39.9%
Raview Besic Skills	o	0.0%	3	1.1%	3	0.8%
Personal Interest	4	3.4%	17	6.2%	21	5.3%
Other Intent	9	7.6%	13	4.7%	22	5.6%
Unknown	7	5.6%	33	10.7%	40	9.2%
HIGH SCHOOL RANK	Total	Pct	Total	Pct	Total	Pct
ist Querter	45	46.4%	91	40.4%	136	42.2%
2nd Quarter	35	36.1%	84	37.3%	119	37.0%
3rd Querter	13	13.4%	45	20.0%	68	18.0%
4th Querter	4	4.1%	5	2.2%	9	2.8%
Unknown	29	23.0%	82	26.7%	111	25.6%
SEMESTER	Total	Pct	Total	Pct	Total	Pct
First Semester Only	8	7.4%	81	29.6%	89	23.3%
Reg. Foll. Semester Same Yr.	3	2.8%	25	9.1%	28	7.3%
Registered Following Year	15	13.9%	30	10.9%	45	11.8%
Registered 3 Yeare	19	17.8%	21	7.7%	40	10.5%
Registered 4 Yeers	16	14.8%	11	4.0%	27	7.1%
Registered 5 Yeare	5	4.6%	13	4.7%	18	4.7%
Registered 6 Years	9	8.3%	14	5.1%	23	6.0%
Registered 7 Years	6	5.6%	7	2.6%	13	3.4%
Registered 8 Years	3	2.8%	4	1.5%	7	1.8%
Registered More than 8 Years	24	22.2%	68	24.8%	92	24.1%



ACCOUNTING PROGRAM REVIEW

MAINFRAME DATA: (SPRING 1989 THRU SPRING 1993) Transfer = Major '0202' and took ACC203

(ACCMAIN.XLS) August 1, 1994	ACCOUNTING MAJOR DEMOGRAPHICS					
CATEGORY	TRA	N MAJOR	AIDE MAJOR ALL ACC MAJO		ROLA	
TYPE OF MAJOR	Total	Pct	 Total	Pct	Total	Pct
Trensfer Majors	126	100.0%	0	0.0%	126	29.1%
Career Majors	0	0.0%	307	100.0%	307	70.9%
Adult Education	0	0.0%	0	0.6%	0	0.0%
ACT SCORES	Total	Pct	Total	Pct	Total	Pet
11 & Under	1	2.5%	4	13.3%	5	7.1%
12-14	5	12.5%	5	16.7%	10	14.3%
15-17	2	5.0%	3	10.0%	5	7.1%
18-20	10	25.0%	4	13.3%	14	20.0%
21-23	10	25.0%	7	23.3%	17	24.3%
24 & Over	12	30.0%	7	23.3%	19	27.1%
Average	20.8		18.5		19.8	
CUMULATIVE GPA	Total	Pct	Total	Pct	Total	Pct
3.50 & above	31	25.8%	128	42.5%	159	37.8%
3.00 - 3.49	48	40.0%	64	21.3%	112	26.6%
2.50 - 2.99	16	13.3%	27	9.0%	43	10.2%
2.00 - 2.49	18	15.0%	36	12.0%	54	12.8%
1.50 - 1.99	4	3.3%	16	5.3%	20	4.8%
Under 1.50	3	2.5%	30	10.0%	3 3	7.8%
Average	3.04	1	2.68		2.78	
ATHLETIC CODE	Total	Pct	Total	Pct	Total	Pct
Yes	4	3.2%	1	0.3%	5	1,2%
DISABILITY CODE	Total	Pct	Total	Pct	Tota!	Pct
Yes	7	5.6%	38	12.4%	45	10.4%
ETHNIC GROUP	Total	Pct	Total	Pct	Total	Pct
Asian, Pacific Is.	4	3.3%	21	7.1%	25	€.0%
American Indian	0	0.0%	1	0.3%	1	0.2%
Black American	0	0.0%	12	4.1%	12	2.9%
Hispanic American	2	1.7%	9	3.0%	11	2.6%
Other Minority	0	0.0%	1	0.3%	1	0.2%
White American	114	95.0%	249	84.1%	363	87.3%
Foreign Student	0	0.0%	3	1.0%	3	0.7%
Refused or Unknown	6	4.8%	11	3.6%	17	3.9 %



ACCOUNTING PROGRAM REVIEW

MAINFRAME DATA: (SPRING 1989 THRU SPRING 1993) Transfer = Major '0202' and took ACC203

(ACCMAIN.XLS) August 1, 1994	ACCOUNTING MAJOR DEMOGRAPHICS					
CATEGORY	TRAI	N MAJOR	AIDE MAJOR		ALL ACC MAJOR	
DEGREE OBJECTIVE	Total	Pet	Total	Pct	Total	Pct
Degree	64	62.7%	89	37.1%	153	44.7%
Certificate	2	2.0%	27	11.3%	29	B.5%
No Degree	36	35.3%	124	51.7%	160	46.8%
Unknown	24	19.0%	67	21.8%	91	21.0%
DEGREE EARNED	Total	Pct	Total	Pct	Total	Pct
Yes	58	46.0%	31	10.1%	89	20.6%
No	80	54.0%	276	89.9%	344	79.4%
PREVIOUS COLLEGE	Total	Pct	Total	Pct	Total '	Pct
Transfer from 4 Year School	32	25.4%	45	14.7%	77	17.8%
Transfer from 2 Year School	20	15.9%	35	11.4%	55	12.7%



APPENDIX

- Survey Instrument



FOLLOW-UP SURVEY OF ACCOUNTING STUDENTS

1 -	What was your enrollment goal when you entered the Accounting Aide Program at Harper College? Check (x) one.
	A. To take a few courses B. To earn a certificate in accounting C. To earn an associate degree in accounting
2-	What was your expected outcome as a result of enrolling in the Accounting Aide Program at Harper College? Check (\mathbf{x}) one.
	A. To take accounting courses as an elective or for general interest. B. To upgrade my skills in my present job situation. C. To prepare myself to get a job in the accounting field. D. To prepare myself to transfer to a baccalaureate program in accounting.
3 -	Were you employed full time in your first job after leaving Harper? Please check (x) your wage rate.
	A. Under \$10,000 per year or \$4.81 per hour B. \$10,000 - \$19,999 per year or \$ 4.82 - \$ 9.61 per hour C. \$20,000 - \$29,999 per year or \$ 9.62 - \$14.41 per hour D. \$30,000 - \$39,999 per year or \$14.42 - \$19.21 per hour E. \$40,000 - \$49,999 per year or \$19.22 - \$24.04 per hour F. Over \$50,000 per year or \$24.04 per hour
4 -	If you were employed part time in your first job after leaving Harper, please check (x) your wage rate.
	A. Under \$4.81 per hour B. \$ 4.82 - \$ 9.61 per hour C. \$ 9.62 - \$14.41 per hour D. \$14.42 - \$19.22 per hour E. \$19.23 - \$24.04 per hour F. Over \$24.04 per hour
5 -	What is your current situation? Check (x) one.
	A. Employed full time B. Employed part time C. Enrolled in college - not employed D. Not employed but searching for employment E. Not employed - raising a family F. Not employed by choice for another reason



5-	If you are currently employed full time, please check (x) your annual salary.
	A. Under \$10,000 per year or under \$4.81 per hour B. \$10,000 - \$19,999 per year or \$ 4.82 - \$ 9.61 per hour C. \$20,000 - \$29,999 per year or \$ 9.62 - \$14.41 per hour
	D. \$30,000 - \$39,999 per year or \$14.42 - \$19.21 per hour
	E. \$40,000 - \$49,999 per year or \$19.22 - \$24.04 per hour
	F. Over \$50,000 per year or \$24.04 per hour
7	If you are employed part time - why? Check (x) one.
	A. Prefer part time at this time in my life.
	B. Would prefer full time but working part time was the only
	way to remain in my field.
	C. Would prefer full time but the only acceptable full-time
	jobs were too far away. D. Would prefer full time but no acceptable full-time jobs
	were available. What made them unacceptable?
-	If you are currently employed part time, please check (x) your wage rate.
	A. Under \$4.81 per hour
	B. \$ 4.82 - \$ 9.61 per hour
	C. \$ 9.62 - \$14.41 per hour
	D. \$14.42 - \$19.21 per hour
	E. \$19.22 - \$24.04 per hour
	F. Over \$24.04 per hour
-	Where are you now employed? Check (x) one.
	A. In Harper's District
	B. Surrounding suburbs
	C. Downtown Chicago
	D. Farther away suburbs
	E. 40-100 miles away in Illinois
	F. More than 100 miles away in Illinois G. Out-of-State
	G. Out-of-state
) -	Did you work in the field of accounting while attending Harper College? Check (\mathbf{x}) one.
	A. Yes, a full-time job
	B. Yes, a part-time job
	$\mathcal{C}.$ No, but I worked in another field
	D. No, I did not work

11-		you do immediately after leaving Harper? Check (x) one. Took a job with the same company for which I was working while still at Harper College.
		Took a job in the accounting field.
	c.	Took a job out of the accounting field.
	D.	Continued my education at another college.
	E.	Other - specify
12-	If emplo	yed upon leaving Harper College, what was your starting job
	title?	Year began job
13-		a is this job title in? Check (x) one.
	A.	Accounts Payable
	В.	Accounts Receivable
	С.	Accounting Trainee
	D.	Bookkeeper
	E.	Accounting Operations Analyst
	F.	Accounting Assistant
	G.	Other - specify
		-F
14-	A. B. C.	ted is your current job to your major at Harper? Check (x) one. Identical Closely related Somewhat related Not related
15-	If your why not?	current job is not related to your major at Harper College, Check (x) one.
	A .	Found a job I enjoy more.
		Found a job which pays more.
		Found a job which is closer to home.
		Other reason for employment in a job unrelated to major at
		Hernor
		naipei -
		·
16-	Have vou	attended college since leaving Harper College? Check (x) one.
		No
		Took a few courses but not now enrolled.
	~	Now enrolled, working on a bachelor's degree.
	<i>C</i> .	Now enrolled, working on a bachelor's degree.
	_	Major College
	D.	Have achieved a bachelors degree.
		MajorCollege



difficulties transferri	other college since leavi ing? Check (x) all that		, have you l	had any
A. No problems				
	to transfer some credit in the chones and why?			
	o transfer some credit h rd a business major. Whi			
tain accountin	ed for some business coung knowledge or skills I ones?	should h	ave learned	l at
E. Other problems	in transferring - specify	y		
	tion? Check (x) all thought get my present job - spec			
B. They helped me	e perform better on my p	resent jo	b - specify	how -
C. They have not	had any effect on my job	or educa	tional situ	ation
D. They have help	ed me in my present educa	ational si	tuation - s	pecify
E. Question is no	ot applicable.			
	in the accounting field you use. Check (x) the a	appropria		
	Frequency	of Use		
Software Package Type A. General Ledger	Specific Software <u>and Version Used</u>	<u>Often</u>	Occa- <u>sionally</u>	Never
B. Word Processing				
C. Spread Sheet				
D. Payroll E. Other - specify				
/				



20- If you are now employed in the accounting field, please indicate how well prepared you were to use the computer software packages by Harper. Check (x) the appropriate column for each software used. Leave blank if you never use package.

	Degree of Preparation				
Software Package Type	Specific Software and Version Used	Very <u>Well</u>	Satis- <u>Factory</u>	Unsatis Factory	
A. General Ledger B. Word Processing C. Spread Sheet D. Payrolld E. Other - specify					

21- Rate the value to you of each of the following Accounting Courses either on your present job or in the college you are now attending. Check (x) one column for each course.

<u>Course</u>	<u>Title</u>	Of <u>Value</u>	Of No <u>Value</u>	Didn'r Take Course
A. ACC/101	Prin. of Acct. Theory I			
B. ACC/102	Prin. of Acct. Theory II	·		
C. ACC/155	Tax and Payroll Accounting			
D. ACC/156	Survey of Accounting	-		
E. ACC/157	Survey of Business Law			
F. ACC/201	Intermediate Acct. I	No. 200		
G. ACC/202	Intermediate Acct. II			
H. ACC/203	Intro. Cost Accounting			
I. ACC/211	Business Law I			
J. ACC/212	Business Law II			
K. ACC/213	Legal Environ. of Business	-		
L. ACC/250	Income Tax Accounting			
M. ACC/251	Advanced Tax Accounting			
N. ACC/253	Advanced Accounting			
O. ACC/254	Auditing			
	•		•	



					<u>FACULTY</u>	<u>RATING</u>	
			0	ut		Border	Unsatis-
Course	\underline{Title}	<u>!</u>	<u>s</u>	tanding	<u>Good</u>	<u>Line</u>	<u>Factory</u>
A. ACC/1	01 Prin.	of Acct. Th	neory I				
B. ACC/1	02 Prin.	of Acct. Th	neory II				
C. ACC/1	55 Tax a	nd Payroll A	Acct.				
D. ACC/1	56 Surve	y of Accoun	ting	~			
E. ACC/1	57 Surve	y of Busine:	ss Law				
F. ACC/2	01 Inter	mediate Acc	:. I				
G. ACC/2	02 Inter	mediate Acc	t. II				
H. ACC/2	03 Intro	. Cost Accor	inting				
I. ACC/2	ll Busin	ess Law I	J			 	
J. ACC/2	12 Busin	ess Law II					
K. ACC/2	13 Legal	Environ. o	Busines:	5			
L. ACC/2	50 Incon	ne Tax Accour	nting				
M. ACC/2	51 Advar	ced Tax Acco	ounting				
N. ACC/2	53 Advar	ced Account.	ing				
O. ACC/2	54 Audit	ing	•				
•		•					
B.	I am con I have s	contemplating stemplating states for the cat for the c	sitting fo CPA exam,	or the Cl	PA exam s led.		is time.
A. B.	Very well Well pre	e CPA exam, I prepared pared prepared in					k (x) one
		F F			F		·
						-	
	-		·				
		pecific com evance of the			sh about	the facu	lty, the

THANK YOU for taking the time to complete this survey. Your feedback is very important to Harper College.

Operational Staff:

Janice A. Cook, Administrative Secretary Cal Meltesen, Research Analyst Karla Hill, Research Clerk Donna Woodruff, Clerk Susannah Swift, Clerk







