



## Application for Renewal of Approval to Operate and Offer Educational Programs for Non-Accredited Institutions

Name of Institution: **The Accounting Academy**

Current School Code #: **76587387**

# SCHOOL CATALOG AND VETERANS INFORMATION BULLETIN July 1, 2025 to June 30, 2026



### 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 programs in a positive, professional, and supportive environment.

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

Onsite classes held at the San Diego Campus: 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 ensure 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 ensure 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 School Catalog and Veteran Bulletin!

*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 instruct 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 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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## THE ACCOUNTING ACADEMY

### **Institution 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.

### **Institution 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.

### **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.

### **Institution Ethics and Integrity Policy**

The institution's policy is to conduct its affairs with the highest standards of honesty and integrity. It will never intentionally misrepresent itself with its stakeholders, including students, employers, employees, federal, state, and local government entities, and our accreditation agency. The institution pledges to meet all lawful obligations, including those obligations arising from participation in federal and state student financial aid programs.

### **Institution Student Recruitment Policy**

The institution's student recruitment activities will always be truthful and avoid any false or misleading impressions of the institution, its programs and services, or employment. It will ensure that its admission policies and procedures to programs are made available to prospective students prior to enrollment and communicated within a time frame that is sensitive to deadlines for enrollment and completion of programs should changes to the information occur.

In addition, the institution's recruitment policy is to ensure that prospective students are informed of the costs, equipment, services, time, and technical competencies, if any, required by its programs, including personal data collection and processes, and charges associated with verification of student identity, prior to enrollment. Full responsibility for all representations made by its recruiting personnel or other employees in recruiting students on its behalf is the responsibility of the President/Chief Administrative Officer of the institution.

## **Statement of Non-Discrimination**

### **General Policy**

Nondiscrimination has been a fundamental policy of the institution since its founding in 2006. 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.

### **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 Calendar**

The school academic calendar begins January 1<sup>st</sup> and ends December 31<sup>st</sup>. There are no formal school vacation or break periods during the school academic calendar year other than federal and state sectioned holidays.

Student registration and enrollment is continuous as new classes begin immediately after a class of students complete and graduate from a program. Thus, the dates vary throughout the school year. There are no formal school events other than graduation ceremonies at the completion of each training session.

There may be early student release days at an instructor's discretion as required for teacher planning and/or professional development.

Grades, progress and attendance reports are distributed at the end of each month, and Certificates of Completion are awarded on the last day of class.

Unscheduled short-term school holidays of one to two days occur during the academic year as a result of governmental audits and regulatory requirements. These breaks will always be announced in advance.

## School History and Major Milestones

### 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 2005 and subsequently five-year annual approvals to operate through January 4, 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 branch campus opened six miles from old San Marcos campus.
- 2014 - San Diego Branch converted to Main campus.
- 2016 - Carlsbad branch 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 - Received BPPE for three new programs.
- 2021 – Received BPPE approval to offer online education.
- 2023 – Implemented student information and learning systems.
- 2024 – Received Veteran Affairs 85-15 rule waiver.

### Statement Regarding Bankruptcy

Since initial its operation to date, the institution has never been associated with any bankruptcy proceedings of any kind. It has no pending petitions in bankruptcy, operating as a debtor in possession, filed a petition within the preceding five years, or has had a petition in bankruptcy filed against it within the preceding five years that resulted in reorganization under Chapter 11 of the United States Bankruptcy Code (11 U.S.C. Sec 1101 et seq.)

## School Governance and Ownership

### **Institution**

Corporate Name.....United States Global University (California Limited Liability 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

### **School Ownership**

Ramon Serrato – Director  
Dr. Chitpasong Vazquez – President and Chief Administrative Officer  
Myra Smith – Chief Operating Officer

### **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 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. 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 to operate August 25, 2006 to offer unaccredited, non-degree certificate programs. The school has been in continuous operation to date, achieving multiple five-year BPPE annual renewal approvals to operate. The school's current BPPE approval to operate expires January 6, 2026.

### **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 as follows: 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: (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).

### **Bureau for Private Postsecondary Education Office of Student Assistance and Relief**

"The Office of Student Assistance and Relief is available to support prospective students, current students, or past students of private postsecondary educational institutions in making informed decisions, understanding their rights, and navigating available services and relief options. The office may be reached by calling (888) 370-7589, option #5 or by visiting [osar\\_bppe.ca.gov](http://osar_bppe.ca.gov)"

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**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 educational program is also at the complete discretion of the institution to which you may seek to transfer. If the certificate 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 certificate will transfer.

**Other Pre-Enrollment Disclosures**

- The institution received its approval to operate from the California Bureau for Private Postsecondary Education on August 25, 2006. The approval is required to be renewed every four years. The current approval expires January 4, 2026.
- 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 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.

## Facilities and Instructional 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.

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## Faculty

### **Instructor Qualifications**

The institution's Instructors possess a combination of education and experience consisting of a minimum of five years of direct, hands-on experience working in the accounting, bookkeeping, and tax fields as a full-charge bookkeeper and/or staff accountant. They also have a thorough knowledge of accounting concepts and principles and are intermediate users of computers, Microsoft Office, and QuickBooks Pro accounting software.

### **William Setterlund**

Mr. Setterlund 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 over fifty years of continuous accounting and bookkeeping experience with companies of all sizes and at all levels of responsibility. He has been an instructor at The Accounting Academy for nineteen years.

### **Sara Vera - Instructor**

Ms. Vera earned her General Education Development diploma in 2010 and is a licensed IRS and CTEC Enrolled Agent. She has over twenty years of continuing experience as a tax specialist for various San Diego private organizations. She has been an adjunct instructor at The Accounting Academy for two years.

### **Georges Fatouh**

Mr. Fatouh is a Charted Tax Professional with a Bachelor's degree in accounting from Concordia University, Montreal, Canada. He has over ten years of continuous accounting, bookkeeping, and tax work experience as a senior accountant and tax professional. He has become an adjunct instructor at The Accounting Academy in 2025.

### **Mariya Petrosyan**

Dr. Petrosyan holds PhD and Master of Arts in International Relations from Alliant International University, and a Bachelor of Arts in Criminology from California State University, Northridge. She has over twenty-five years of experience working at various administrative, legal assistant, and teaching positions for universities and legal firms. She has become an adjunct instructor at The Accounting Academy in 2025.

### **Karla Zertuche Adame**

Ms. Adame holds a General Education Development diploma and is a licensed IRS and CTEC Enrolled Agent. She has over twenty years of continuing experience as a tax specialist for various San Diego private organizations, and has owned her own private tax business for several years. She has become an adjunct instructor at The Accounting Academy in 2025.

## **Summary of Programs Offered and Grading System**

### **Overview**

The training programs are offered onsite/in-class, online/synchronous, online/asynchronous, and hybrid. The onsite/in-class sessions are held mornings and evenings Monday through Friday, and the online sessions based on each individual scheduled class. All classes are structured for 18 clock hours of learning per week. Tuition ranges from \$6,000 to \$9,000, books and supplies \$400, and a \$100 registration fee. A summary and a syllabus for each program is shown below.

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

This job-training program specializes in preparing students for entry and mid-level positions in bookkeeping and accounting as junior accountants and bookkeepers trained for staff-level jobs. It is a 24-week, 432-hour program (total cost \$9,500).

### **Administrative Assistant Program**

This program offers training in basic administrative office procedures and skills, concepts, and procedures, including keyboarding, data entry, ten-key and computer hardware and software skills. It is a 16-week, 288-hour program (total cost \$6,500).

### **Accounts Payable Specialist Program**

This program is designed to provide practical job skills as an Accounts Payable Specialist. AP specialists process financial activity related to vendor purchases, receiving, payments, and analysis. It is a 16-week, 288-hour program (total cost \$6,500).

### **Accounts Receivable Specialist Program**

This program is designed to provide practical job skills as an Accounts Receivable Specialist. AR specialists process financial activity related to customers sales, billing, receipts, collection and analysis. It is a 16-week, 288-hour program (total cost \$6,500).

### **Payroll Specialist Program**

This program is designed to provide practical job skills as a Payroll Specialist. Payroll specialists process financial activity related to employee wages and salaries, timekeeping, payments, and taxes. It is a 16-week, 288-hour program (total cost \$6,500).

### **Tax Preparer/Enrolled Agent Program**

This program is designed to provide the detailed knowledge required of a Tax Preparer/Enrolled Agent. EA agents prepare individual, partnership, corporation, estates, and trust income tax returns. It is a 16-week, 288-hour program (total cost \$6,500).

### **INSTITUTION'S GRADING SYSTEM**

Each program's grading system is based on the following scale:

- A - Excellent 90% - 100%
- B - Above Average 80 - 89%
- C - Average 75% - 79%
- D - Below Average 70% - 75%
- F - Fail 69% >

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

## **Course Description/Academic Competencies**

Appropriate, applicable, and relevant academic competencies are integrated into this occupational program. The program curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. The applicable academic competencies are integrated into the occupational program. They will learn and master the practical, real-world knowledge and skills they will encounter on the job. The course is 24 weeks, 18 hours per week, 432 total hours, with approximately 250 hours (58%) lectures/theory and 182 hours (42%) hands-on/shop exercises, practice sets, quizzes, and exams.

## **Educational/Occupational Objectives and Skills**

The program provides instruction in the occupational skills essential to success in the occupation, including job knowledge, work habits, and attitudes. The 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, payroll, and professional work habits and attitudes.

## **Sequence of Instruction/Student Learning Outcomes**

The program provides applicable instruction required for completion determined by desired student learning outcomes. The proprietary curriculum consists of a mountain of training materials, including over fifty comprehensive PowerPoint lectures and many quizzes, tests, exercises, study guides, manuals, etc. covering all the major bookkeeping and accounting areas. 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. They learn how to reconcile bank statements, prepare financial statements, and more. In addition, students master keyboarding and ten-key at an advanced level of proficiency, and learn professional work habits and attitudes.

## **Program Descriptions/Requirements/Student Assessments**

The program includes course descriptions, learning objectives, course requirements and learning outcomes in order to facilitate quality assurance and the assessment of student learning. The student's program progress of the required detailed above and their attendance are monitored and recorded at the end of each session.

Grades and scores are entered into their transcript and attendance record the following day. 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%; and (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

# Small Business Accounting & Bookkeeping Training Program Syllabus

## Program Curriculum/Outcomes and Achievement of Objectives

The organization of syllabi, lesson plans, competency tests, and other instructional materials is used to define a sequence for the achievement of objectives. Each week of instruction builds on the accumulative knowledge and skills acquired by the previous weeks to attain the desired student educational and occupational objectives and skills.

## Program Organization

The program is organized to guide the delivery of instruction. The program is designed to effectively guide the delivery of instruction by following a structured framework. It is based on the institution's assessment and identification of the specific skills and knowledge required by the target industry or occupation. The curriculum development is tailored to meet these needs, incorporating both theoretical and hands-on training components.

Clear learning objectives, aligned with industry standards, are established for the program. Additionally, the program incorporates progressive skill-building, allowing our students to start with foundational concepts and gradually advance to more complex, hands-on tasks. Lastly, assessments methods are integrated to measure student progress and ensure mastery of skills.

## Methods of Instruction

### *Onsite 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.

### *Hybrid Instruction*

Combines online learning with in-person training, leveraging the strengths of both formats to deliver a comprehensive, flexible, and engaging educational experience. This approach is particularly effective in vocational education, where theoretical knowledge and hands-on skills are both critical.

### *Synchronous Online*

A real-time, interactive teaching model designed to replicate the immediacy and engagement of in-person learning in an online environment. This instructional approach relies on digital platforms that facilitate live video conferencing, virtual classrooms, and collaborative tools.

### *Asynchronous Online*

A self-paced, flexible approach that allows students to engage with course materials and complete assignments on their own schedules without real-time interaction with instructors or peers. This model leverages pre-recorded resources, digital tools, and structured frameworks to deliver vocational training that meets diverse learner needs.

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

## **Student Program Progress Benchmarks**

The program includes specific benchmarks to measure and evaluate student progress and this information is entered into each student's permanent record. There are two primary records that document these benchmarks: the student transcript and the student attendance record.

## **Program Practice with Equipment and Materials**

To develop skill proficiency, the program requires sufficient practice is provided with equipment and materials similar to those currently used in the occupation. In order to attain their certificate, a student is required to attain keyboard skills of 40wm and 100% accuracy, and ten-key skills of 100kmp and 100% accuracy. In addition, students must complete all required hands-on, real-world exercises and practice sets.

## **Job-Related Health, Safety, and Fire Prevention**

The work environment for graduates of this program will involve working in an office. Although office-related health, safety, and fire-prevention is not critical factor in this occupation, the institution's program orientation lecture includes general information in this regard. The school Chief Administrative Officer is responsible for overall policy implementation, resource allocation, and oversight of the institution's health and safety program. Our instructors are responsible for educating students about health and safety protocols specific to office work environments and for referring them to the institution's Health and Safety Manual in the media room.

## **Program Technology and Technical Support**

The program encompasses technical knowledge and skills required in an office setting. This technical support is provided by the instructor as part of the program. Prior to enrollment, each student must complete a Technology Knowledge Survey in order to assess the students general computer and software skills. Based on the results of this survey, the instructor will adjust the student's instruction and practice according to his or her skill level. The program also includes intensive instruction and daily hands-on keyboarding and ten-key practice, as well as multiple computer-related exercises.

## **Evaluating Student Achievement**

The program includes a systematic, objective, and equitable method of evaluating student achievement based on learning objectives and required competencies. Student reports on progress, attendance, and grades are summarized daily and at the end of each month. Copies are distributed to the students and appropriate agencies and entered into the student's records monthly. 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.

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

## **Instructional Plan of Academic Competencies and Occupational Skills**

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; Health and Safety; Accounting Basics; Trade Tools; Ten-Key by Touch; Worksheets; Calculator Mastery; Sales Tax Keys; Sale/Cost/Margin Keys; Percentage Keys; Math Review; Quizzes; Mental Math Mastery; Exercises; 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.

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

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

### **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.

### **WEEK 14: 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

### **WEEK 15: 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.

### **WEEK 16: 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.

### **WEEK 17: INTRODUCTION TO QUICKBOOKS AND FIRST QUICKBOOKS ONLINE 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.

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

### **WEEK 18: SECOND QUICKBOOKS ONLINE 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.

### **WEEK 19: THIRD QUICKBOOKS ONLINE 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.

### **WEEK 20: FOURTH QUICKBOOKS ONLINE ACCOUNTING PRACTICE SET – PAMPERED POOCH**

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.

### **WEEK 21: 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); Introduction and Overview of Record Retention; A General Guide to Record Retention.

### **WEEK 22: REVIEW OF BASIC 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;

### **WEEK 23: PREPARING FOR JOB PLACEMENT**

Instructions and Practice Preparing Cover Letter and Resume; Practical Tips and Techniques on How to Ace An Interview; Self-Assessment Checklists Preparation and Evaluation.

### **WEEK 24: FINAL EXAMS**

All-Inclusive General Journal Entry Final Exam; Comprehensive Multiple Choice Final Exam Over the Entire Training Program.

## **Administrative Assistant Program Syllabus**

### **Course Description/Academic Competencies**

Appropriate, applicable, and relevant academic competencies are integrated into this occupational program. The program curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. The applicable academic competencies are integrated into the occupational program. They will learn and master the practical, real-world knowledge and skills they will encounter on the job. The course is 16 weeks, 18 hours per week, 288 total hours, 173 hours (60%) lectures/theory, and 115 hours (40%) hands-on/shop exercises, quizzes, and exams.

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 is 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/Occupational Objectives and Skills**

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.

### **Sequence of Instruction/Student Learning Outcomes**

The program provides applicable instruction required for completion determined by desired student learning outcomes. The proprietary curriculum consists of a mountain of training materials, including over fifty comprehensive PowerPoint lectures and many quizzes, tests, exercises, study guides, manuals, etc. covering all the major bookkeeping and accounting areas. 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. They learn how to reconcile bank statements, prepare financial statements, and more. In addition, students master keyboarding and ten-key at an advanced level of proficiency, and learn professional work habits and attitudes.

### **Program Descriptions/Requirements/Student Assessments**

The program includes course descriptions, learning objectives, course requirements and learning outcomes in order to facilitate quality assurance and the assessment of student learning. The student's program progress of the required detailed above and their attendance are monitored and recorded at the end of each session. Their grades and scores are entered into their transcript and attendance record the following day.

## **Administrative Assistant Program Syllabus**

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%; and (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

### **Program Curriculum/Outcomes and Achievement of Objectives**

The organization of syllabi, lesson plans, competency tests, and other instructional materials is used to define a sequence for the achievement of objectives. Each week of instruction builds on the accumulative knowledge and skills acquired by the previous weeks to attain the desired student educational and occupational objectives and skills.

### **Program Organization**

The program is organized to guide the delivery of instruction. The program should be designed to effectively guide the delivery of instruction by following a structured framework. It is based on the institution's assessment and identification of the specific skills and knowledge required by the target industry or occupation. The curriculum development is tailored to meet these needs, incorporating both theoretical and hands-on training components.

Clear learning objectives, aligned with industry standards, are established for the program. Additionally, the program incorporates progressive skill-building, allowing our students to start with foundational concepts and gradually advance to more complex, hands-on tasks. Lastly, assessments methods are integrated to measure student progress and ensure mastery of skills.

### **Program Directs Learning Activities/Methods of Instruction**

The program is conducted by an in-class instructor who engages directly with the students and curriculum under his or her guidance or supervision. These activities are designed to facilitate the acquisition of knowledge and skills through direct interaction with the learning materials or required skills. These direct learning activities include lectures, reading materials, hands-on activities, quizzes, exercises, interactive multimedia, real-world practice, and more.

### **Student Program Progress Benchmarks**

The program includes specific benchmarks to measure and evaluate student progress and this information is entered into each student's permanent record. There are two primary records that document these benchmarks: the student transcript and the student attendance record.

### **Program Practice with Equipment and Materials**

To develop skill proficiency, the program requires sufficient practice is provided with equipment and materials similar to those currently used in the occupation. In order to attain their certificate, a student is required to attain keyboard skills of 40wpm and 100% accuracy, and ten-key skills of 100kmp and 100% accuracy. In addition, students must complete all required hands-on, real-world exercises and practice sets.

# **Administrative Assistant Program Syllabus**

## **Job-Related Health, Safety, and Fire Prevention**

The work environment for graduates of this program will involve working in an office. Although office-related health, safety, and fire-prevention is not critical factor in this occupation, the institution's program orientation lecture includes general information in this regard. The school Chief Administrative Officer is responsible for overall policy implementation, resource allocation, and oversight of the institution's health and safety program. Our instructors are responsible for educating students about health and safety protocols specific to office work environments and for referring them to the institution's Health and Safety Manual in the media room.

## **Program Technology and Technical Support**

The program encompasses technical knowledge and skills required in an office setting. This technical support is provided by the instructor as part of the program. Prior to enrollment, each student must complete a Technology Knowledge Survey in order to assess the student's general computer and software skills. Based on the results of this survey, the instructor will adjust the student's instruction and practice according to his or her skill level. The program also includes intensive instruction and daily hands-on keyboarding and ten-key practice, as well as multiple computer-related exercises.

## **Evaluating Student Achievement**

The program includes a systematic, objective, and equitable method of evaluating student achievement based on learning objectives and required competencies. Student reports of progress, attendance, and grades are summarized daily and at the end of each month. Copies are distributed to the students and appropriate agencies and entered into the student's records monthly. 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.

## **Instructional Plan of Academic Competencies and Occupational Skills**

**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.

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## **Administrative Assistant Program Syllabus**

### **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.

### **WEEK 5: MICROSOFT WORD**

Complete multiple beginner, intermediate, and advanced Microsoft Word exercises.

### **WEEK 6: 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 7: 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 8: 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 9: MICROSOFT EXCEL**

Complete multiple beginner, intermediate, and advanced Microsoft Excel exercises.

### **WEEK 10: TELEPHONE SKILLS, MICROSOFT POWERPOINT-BEGINNING EXERCISES**

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 11: MICROSOFT POWERPOINT-INTERMEDIATE EXERCISES**

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.

## **Administrative Assistant Program Syllabus**

### **WEEK 12: POSITIVE ATTITUDE AT WORK, BUSINESS MICROSOFT 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.

### **WEEK 13 BUSINESS ETIQUETTE, VOCABULARY, SPELLING, BASIC ACCOUNTING & BOOKKEEPING**

Business Etiquette; Business Vocabulary; Business Spelling and Grammar; Introduction to Basic Accounting and Bookkeeping.

### **WEEK 14:: MICROSOFT POWERPOINT-ADVANCED EXERCISES**

Advanced exercise 1 and Advanced exercise 2.

### **WEEK 15: RECORD RETENTION**

### **WEEK 16: COVER LETTER, RESUME, INTERVIEWING TIPS AND TECHNIQUES**

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# Accounts Payable Specialist Program Syllabus

## Course Description/Academic Competencies

Appropriate, applicable, and relevant academic competencies are integrated into this occupational program. The program curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. The applicable academic competencies are integrated into the occupational program. They will learn and master the practical, real-world knowledge and skills they will encounter on the job. The course is 16 weeks, 18 hours per week, 288 total hours, 173 hours (60%) lectures/theory, and 115 hours (40%) hands-on/shop exercises, quizzes, and exams.

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/Occupational Objectives and Skills

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 accounts payable specialist.

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

## Sequence of Instruction/Student Learning Outcomes

The program provides applicable instruction required for completion determined by desired student learning outcomes. The proprietary curriculum consists of a mountain of training materials, including over fifty comprehensive PowerPoint lectures and many quizzes, tests, exercises, study guides, manuals, etc. covering all the major bookkeeping and accounting areas. 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. They learn how to reconcile bank statements, prepare financial statements, and more. In addition, students master keyboarding and ten-key at an advanced level of proficiency, and learn professional work habits and attitudes.

## Program Descriptions/Requirements/Student Assessments

The program includes course descriptions, learning objectives, course requirements and learning outcomes in order to facilitate quality assurance and the assessment of student learning. The student's program progress of the required detailed above and their attendance are monitored and recorded at the end of each session. Their grades and scores are entered into their transcript and attendance record the following day. 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%; and (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

# Accounts Payable Specialist Program Syllabus

## Program Curriculum/Outcomes and Achievement of Objectives

The organization of syllabi, lesson plans, competency tests, and other instructional materials is used to define a sequence for the achievement of objectives. The program is 600 clock hours: evenings Mon-Thurs, 4.5 hours per day, mornings Tues-Thurs 6 hours per day, 18 clock hours per week. Total length is 33.3 weeks ( $600 \text{ clock hours} \div 18 \text{ clock hours per week}$ ) covering 234 calendar days and 7.7 months. Each week of instruction builds on the accumulative knowledge and skills acquired by the previous weeks to attain the desired student educational and occupational objectives and skills.

## Program Organization

The program is organized to guide the delivery of instruction. The program should be designed to effectively guide the delivery of instruction by following a structured framework. It is based on the institution's assessment and identification of the specific skills and knowledge required by the target industry or occupation. The curriculum development is tailored to meet these needs, incorporating both theoretical and hands-on training components. Clear learning objectives, aligned with industry standards, are established for the program. Additionally, the program incorporates progressive skill-building, allowing our students to start with foundational concepts and gradually advance to more complex, hands-on tasks. Lastly, assessments methods are integrated to measure student progress and ensure mastery of skills.

## Methods of Instruction

### *Onsite 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.

### *Hybrid Instruction*

Combines **online learning** with **in-person training**, leveraging the strengths of both formats to deliver a comprehensive, flexible, and engaging educational experience. This approach is particularly effective in vocational education, where theoretical knowledge and hands-on skills are both critical.

### *Synchronous Online*

A real-time, interactive teaching model designed to replicate the immediacy and engagement of in-person learning in an online environment. This instructional approach relies on digital platforms that facilitate live video conferencing, virtual classrooms, and collaborative tools.

### *Asynchronous Online*

A self-paced, flexible approach that allows students to engage with course materials and complete assignments on their own schedules without real-time interaction with instructors or peers. This model leverages pre-recorded resources, digital tools, and structured frameworks to deliver vocational training that meets diverse learner needs.

# Accounts Payable Specialist Program Syllabus

## Student Program Progress Benchmarks

The program includes specific benchmarks to measure and evaluate student progress and this information is entered into each student's permanent record. There are two primary records that document these benchmarks: the student transcript and the student attendance record.

## Program Practice with Equipment and Materials

To develop skill proficiency, the program requires sufficient practice is provided with equipment and materials similar to those currently used in the occupation. In order to attain their certificate, a student is required to attain keyboard skills of 40wpm and 100% accuracy, and ten-key skills of 100kmp and 100% accuracy. In addition, students must complete all required hands-on, real-world exercises and practice sets.

## Job-Related Health, Safety, and Fire Prevention

The work environment for graduates of this program will involve working in an office. Although office-related health, safety, and fire-prevention is not critical factor in this occupation, the institution's program orientation lecture includes general information in this regard. The school Chief Administrative Officer is responsible for overall policy implementation, resource allocation, and oversight of the institution's health and safety program.

Our instructors are responsible for educating students about health and safety protocols specific to office work environments and for referring them to the institution's Health and Safety Manual in the media room.

## Program Technology and Technical Support

The program encompasses technical knowledge and skills required in an office setting. This technical support is provided by the instructor as part of the program. Prior to enrollment, each student must complete a Technology Knowledge Survey in order to assess the student's general computer and software skills. Based on the results of this survey, the instructor will adjust the student's instruction and practice according to his or her skill level. The program also includes intensive instruction and daily hands-on keyboarding and ten-key practice, as well as multiple computer-related exercises.

## Evaluating Student Achievement

The program includes a systematic, objective, and equitable method of evaluating student achievement based on learning objectives and required competencies. Student reports of progress, attendance, and grades are summarized daily and at the end of each month. Copies are distributed to the students and appropriate agencies and entered into the student's records monthly. 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.

# Accounts Payable Specialist Program Syllabus

## Instructional Plan of Academic Competencies and Occupational Skills

### 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 an 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 Inventories; Typical Inventory Invoice; Accounting for Shipping Costs; the Four Methods of Valuing Inventory; the Inventory Turnover Rate.

### 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.

## **Accounts Payable Specialist Program Syllabus**

### **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 Use 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.

### **WEEK 15: BUSINESS LAW, INTERNAL CONTROL, ETHICS**

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; 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 of Finance Ethics.

### **WEEK 16: RECORD RETENTION, INTERVIEWING TIPS AND TECHNIQUES, COVER LETTER AND RESUME**

Introduction to Record Retention; Suggested Time Frames to Maintain Business and Accounting Records; Management of a Record Retention Program; Legal Requirement Affecting Record Retention; Statutes of Limitations; Regulatory Rulings; Litigation; Tax Audits; Court Order Subpoenas; Evaluating Interviewers; Interviewer Issues with Job Seekers; Practical Tips on How to Ace an Interview;.

## **Accounts Receivable Specialist Program Syllabus**

### **Course Description/Academic Competencies**

Appropriate, applicable, and relevant academic competencies are integrated into this occupational program. The program curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. The applicable academic competencies are integrated into the occupational program. They will learn and master the practical, real-world knowledge and skills they will encounter on the job. The course is 16 weeks, 18 hours per week, 288 total hours, 173 Hours (60%) lectures/theory, and 115 hours (40%) hands-on/shop exercises, quizzes, and exams.

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/Occupational Objectives and Skills**

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

### **Sequence of Instruction/Student Learning Outcomes**

The program provides applicable instruction required for completion determined by desired student learning outcomes. The proprietary curriculum consists of a mountain of training materials, including over fifty comprehensive PowerPoint lectures and many quizzes, tests, exercises, study guides, manuals, etc. covering all the major bookkeeping and accounting areas. 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. They learn how to reconcile bank statements, prepare financial statements, and more. In addition, students master keyboarding and ten-key at an advanced level of proficiency, and learn professional work habits and attitudes.

### **Program Descriptions/Requirements/Student Assessments**

The program includes course descriptions, learning objectives, course requirements and learning outcomes in order to facilitate quality assurance and the assessment of student learning. The student's program progress of the required detailed above and their attendance are monitored and recorded at the end of each session.

## Accounts Receivable Specialist Program Syllabus

Their grades and scores are entered into their transcript and attendance record the following day. 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%; and (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

### Program Curriculum/Outcomes and Achievement of Objectives

The organization of syllabi, lesson plans, competency tests, and other instructional materials is used to define a sequence for the achievement of objectives. The program is 600 clock hours: evenings Mon-Thurs, 4.5 hours per day, mornings Tues-Thurs 6 hours per day, 18 clock hours per week. Total length is 33.3 weeks (600 clock hours  $\div$  18 clock hours per week) covering 234 calendar days and 7.7 months. Each week of instruction builds on the accumulative knowledge and skills acquired by the previous weeks to attain the desired student educational and occupational objectives and skills.

### Program Organization

The program is organized to guide the delivery of instruction. The program should be designed to effectively guide the delivery of instruction by following a structured framework. It is based on the institution's assessment and identification of the specific skills and knowledge required by the target industry or occupation. The curriculum development is tailored to meet these needs, incorporating both theoretical and hands-on training components. Clear learning objectives, aligned with industry standards, are established for the program. Additionally, the program incorporates progressive skill-building, allowing our students to start with foundational concepts and gradually advance to more complex, hands-on tasks. Lastly, assessments methods are integrated to measure student progress and ensure mastery of skills.

### Methods of Instruction

#### *Onsite 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.

#### *Hybrid Instruction*

Combines **online learning** with **in-person training**, leveraging the strengths of both formats to deliver a comprehensive, flexible, and engaging educational experience. This approach is particularly effective in vocational education, where theoretical knowledge and hands-on skills are both critical.

#### *Synchronous Online*

A real-time, interactive teaching model designed to replicate the immediacy and engagement of in-person learning in an online environment. This instructional approach relies on digital platforms that facilitate live video conferencing, virtual classrooms, and collaborative tools.

# Accounts Receivable Specialist Program Syllabus

## *Asynchronous Online*

A self-paced, flexible approach that allows students to engage with course materials and complete assignments on their own schedules without real-time interaction with instructors or peers. This model leverages pre-recorded resources, digital tools, and structured frameworks to deliver vocational training that meets diverse learner needs.

## **Student Program Progress Benchmarks**

The program includes specific benchmarks to measure and evaluate student progress and this information is entered into each student's permanent record. There are two primary records that document these benchmarks: the student transcript and the student attendance record.

## **Program Practice with Equipment and Materials**

To develop skill proficiency, the program requires sufficient practice is provided with equipment and materials similar to those currently used in the occupation. In order to attain their certificate, a student is required to attain keyboard skills of 40wpm and 100% accuracy, and ten-key skills of 100kmp and 100% accuracy. In addition, students must complete all required hands-on, real-world exercises and practice sets.

## **Job-Related Health, Safety, and Fire Prevention**

The work environment for graduates of this program will involve working in an office. Although office-related health, safety, and fire-prevention is not critical factor in this occupation, the institution's program orientation lecture includes general information in this regard. The school Chief Administrative Officer is responsible for overall policy implementation, resource allocation, and oversight of the institution's health and safety program.

Our instructors are responsible for educating students about health and safety protocols specific to office work environments and for referring them to the institution's Health and Safety Manual in the media room.

## **Program Technology and Technical Support**

The program encompasses technical knowledge and skills required in an office setting. This technical support is provided by the instructor as part of the program. Prior to enrollment, each student must complete a Technology Knowledge Survey in order to assess the student's general computer and software skills. Based on the results of this survey, the instructor will adjust the student's instruction and practice according to his or her skill level. The program also includes intensive instruction and daily hands-on keyboarding and ten-key practice, as well as multiple computer-related exercises.

## **Evaluating Student Achievement**

The program includes a systematic, objective, and equitable method of evaluating student achievement based on learning objectives and required competencies. Student reports of progress, attendance, and grades are summarized daily and at the end of each month. Copies are distributed to the students and appropriate agencies and entered into the student's records monthly.

# **Accounts Receivable Specialist Program Syllabus**

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.

## **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.

### ***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 AND CUSTOMER RELATIONS***

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. 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

## **Accounts Receivable Specialist Program Syllabus**

### **WEEK 9: 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 10: 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 11: 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 12: 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 13: 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.

### **WEEK 14: 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 15: 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 16: RECORD RETENTION, INTERVIEWING TIPS AND TECHNIQUES, COVER LETTER AND RESUME**

Introduction to Record Retention; Suggested Time Frames to Maintain Business and Accounting Records; Management of a Record Retention Program; Legal Requirement Affecting Record Retention; Statutes of Limitations; Regulatory Rulings; Litigation; Tax Audits; Court Order Subpoenas. Evaluating Interviewers; Interviewers Issues with Job Seekers; and Practical Tips on How to Ace an Interview.

# 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, manage benefit packages with payroll software and accurately calculate pay according to the hours worked. The course is 16 weeks, 18 hours per week, 288 total hours, 173 hours (60%) lectures/theory, and 115 hours (40%) hands-on/shop exercises, quizzes, and exams.

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

## Methods of Instruction

### *Onsite 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.

### *Hybrid Instruction*

Combines **online learning** with **in-person training**, leveraging the strengths of both formats to deliver a comprehensive, flexible, and engaging educational experience. This approach is particularly effective in vocational education, where theoretical knowledge and hands-on skills are both critical.

# **Payroll Specialist Syllabus**

## *Synchronous Online*

A real-time, interactive teaching model designed to replicate the immediacy and engagement of in-person learning in an online environment. This instructional approach relies on digital platforms that facilitate live video conferencing, virtual classrooms, and collaborative tools.

## *Asynchronous Online*

A self-paced, flexible approach that allows students to engage with course materials and complete assignments on their own schedules without real-time interaction with instructors or peers. This model leverages pre-recorded resources, digital tools, and structured frameworks to deliver vocational training that meets diverse learner needs.

## **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.

## **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.

### *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.

## **Payroll Specialist Syllabus**

### ***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.

### ***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.

## **Payroll Specialist Syllabus**

### ***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; 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 14: 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 15: 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).

### ***WEEK 16: 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.

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.

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

### **Course Description/Academic Competencies**

Appropriate, applicable, and relevant academic competencies are integrated into this occupational program. The program curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. The applicable academic competencies are integrated into the occupational program. They will learn and master the practical, real-world knowledge and skills they will encounter on the job. The course is 16 weeks, 18 hours per week, 288 total hours, 173 hours (60%) lectures/theory, and 115 hours (40%) hands-on/shop exercises, quizzes, and exams.

### **Educational/Occupational Objectives and Skills**

The program provides instruction in the occupational skills essential to success in the occupation, including job knowledge, work habits, and attitudes. The Tax Prepared/Enrolled Agent training program and related study materials are designed to teach students federal income tax laws, regulation, and procedures in order to obtain an entry-level tax preparer job, and to become sufficiently knowledgeable 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 a basic to intermediate level.

### **Sequence of Instruction/Student Learning Outcomes**

The program provides applicable instruction required for completion determined by desired student learning outcomes. The proprietary curriculum consists of a mountain of training materials, including over fifty comprehensive PowerPoint lectures and many quizzes, tests, exercises, study guides, manuals, etc. covering all the major bookkeeping and accounting areas. 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. They learn how to reconcile bank statements, prepare financial statements, and more. In addition, students master keyboarding and ten-key at an advanced level of proficiency, and learn professional work habits and attitudes.

### **Program Descriptions/Requirements/Student Assessments**

The program includes course descriptions, learning objectives, course requirements and learning outcomes in order to facilitate quality assurance and the assessment of student learning. The student's program progress of the required detailed above and their attendance are monitored and recorded at the end of each session. Their grades and scores are entered into their transcript and attendance record the following day. 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%; and (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

# **Tax Preparer/Enrolled Agent Syllabus**

## **Program Curriculum/Outcomes and Achievement of Objectives**

The organization of syllabi, lesson plans, competency tests, and other instructional materials is used to define a sequence for the achievement of objectives. The program is 324 clock hours: evenings Mon-Thurs, 4.5 hours per day, mornings Tues-Thurs 6 hours per day, 18 clock hours per week. Total length is 18 weeks covering 126 calendar days and four months. Each week of instruction builds on the accumulative knowledge and skills acquired by the previous weeks to attain the desired student educational and occupational objectives and skills. The course is 16 weeks, 18 hours per week, 288 total hours, 40% lectures, 60% exercises, quizzes, and exams.

## **Program Organization**

The program is organized to guide the delivery of instruction. The program should be designed to effectively guide the delivery of instruction by following a structured framework. It is based on the institution's assessment and identification of the specific skills and knowledge required by the target industry or occupation. The curriculum development is tailored to meet these needs, incorporating both theoretical and hands-on training components. Clear learning objectives, aligned with industry standards, are established for the program. Additionally, the program incorporates progressive skill-building, allowing our students to start with foundational concepts and gradually advance to more complex, hands-on tasks. Lastly, assessments methods are integrated to measure student progress and ensure mastery of skills.

## **Methods of Instruction**

### *Onsite 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.

### *Hybrid Instruction*

Combines online learning with in-person training, leveraging the strengths of both formats to deliver a comprehensive, flexible, and engaging educational experience. This approach is particularly effective in vocational education, where theoretical knowledge and hands-on skills are both critical.

### *Synchronous Online*

A real-time, interactive teaching model designed to replicate the immediacy and engagement of in-person learning in an online environment. This instructional approach relies on digital platforms that facilitate live video conferencing, virtual classrooms, and collaborative tools.

### *Asynchronous Online*

A self-paced, flexible approach that allows students to engage with course materials and complete assignments on their own schedules without real-time interaction with instructors or peers. This model leverages pre-recorded resources, digital tools, and structured frameworks to deliver vocational training that meets diverse learner needs.

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

### **Student Program Progress Benchmarks**

The program includes specific benchmarks to measure and evaluate student progress and this information is entered into each student's permanent record. There are two primary records that document these benchmarks: the student transcript and the student attendance record.

### **Program Practice with Equipment and Materials**

To develop skill proficiency, the program requires sufficient practice is provided with equipment and materials similar to those currently used in the occupation. In order to attain their certificate, a student is required to attain keyboard skills of 40wm and 100% accuracy, and ten-key skills of 100kmp and 100% accuracy. In addition, students must complete all required hands-on, real-world exercises and practice sets.

### **Job-Related Health, Safety, and Fire Prevention**

The work environment for graduates of this program will involve working in an office. Although office-related health, safety, and fire-prevention is not critical factor in this occupation, the institution's program orientation lecture includes general information in this regard. The school Chief Administrative Officer is responsible for overall policy implementation, resource allocation, and oversight of the institution's health and safety program.

Our instructors are responsible for educating students about health and safety protocols specific to office work environments and for referring them to the institution's Health and Safety Manual in the media room.

### **Program Technology and Technical Support**

The program encompasses technical knowledge and skills required in an office setting. This technical support is provided by the instructor as part of the program. Prior to enrollment, each student must complete a Technology Knowledge Survey in order to assess the student's general computer and software skills. Based on the results of this survey, the instructor will adjust the student's instruction and practice according to his or her skill level. The program also includes intensive instruction and daily hands-on keyboarding and ten-key practice, as well as multiple computer-related exercises.

### **Evaluating Student Achievement**

The program includes a systematic, objective, and equitable method of evaluating student achievement based on learning objectives and required competencies. Student reports of progress, attendance, and grades are summarized daily and at the end of each month. Copies are distributed to the students and appropriate agencies and entered into the student's records monthly. 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.

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

The Tax Prepared/Enrolled Agent training program and related study materials are designed to teach students federal income tax laws, regulation, and procedures in order to obtain an entry-level tax preparer job, and to become sufficiently knowledgeable 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 a basic to intermediate level.

The training program utilizes proprietary institution materials, federal income tax resources, as well as third-party training materials. 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.

### **PART ONE - INDIVIDUALS**

Week 1: Introduction to Federal Income Taxes; Review of IRS Individual 1040 Instructions; Review of IRS 1041 Estates and Trusts Instructions; Surgent 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: Surgent 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: Surgent 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: Surgent 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: Surgent 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.

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

Week 6: Surgent 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.

Week 7: Surgent 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: Surgent Chapter 1 - Business Entities; Employer Identification Number; Accounting Periods; Accounting Methods; Cash Basis; Accrual Basis 8 Related Parties; Change in Accounting Method; Inventories; Uniform Capitalization Rules.

Week 9: Surgent 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: Surgent 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: Surgent Chapters 4 and - 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.

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

Week 12: Surgent 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.

Week 13: Surgent 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 and 9 - Tax-Exempt Organizations; Application, Approval, and Appeal Procedures; Filing Requirements; Retirement Plans for Businesses; Qualified Plans;

Week 15: Chapter 10 - Application, Approval, and Appeal Procedures; Filing Simplified Employee Pension (SEP) Savings Incentive Match Plans for Employees (SIMPLE); 401(k) Plans; Farm Accounting.

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

Week 16: 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

## **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.

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

The maximum onsite student-to-instructor ratio is twenty (20) students to one (1) instructor, and thirty (30) students to one (1) instructor for online classes and programs.

### **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

## **General 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 or its equivalent. The school does not discriminate based on race, color, creed, religion, sex, sexual orientation, ancestry, national origin, age, disability, or any other characteristic that lawfully cannot be the basis for an employment decision by state, local or federal law.

Applicants are to have graduated from high school or have a recognized equivalent of a high school diploma. Recognized equivalents of a high school diploma include:

- (1) A General Education Development Certificate (GED);
- (2) A State-authorized homeschool diploma or other State-approved homeschool completion document.
- (3) A foreign diploma that has been evaluated by an agency approved by the U.S. Department of Education that is at a minimum the qualitative and quantitative equivalent of a high school diploma issued in the United States;
- (4) A State certificate received by a student after the student has passed a State-authorized examination that the State recognizes as the equivalent of a high school diploma; or
- (5) An academic transcript of a student who has successfully completed at least a two-year program that is acceptable for full credit toward a bachelor's degree

### **Veterans Administration Students**

The school is approved by the Department of Veterans Affairs to provide educational training for covered individuals using benefits under chapter 30, 31, 32, 33, or 35 of title 38, U.S.C., or chapter 1606 of title 10, U.S.C. See Veterans information section below.

### **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.

## **General Admission Requirements**

### **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.

### **Evaluation of the validity of a High School Diploma**

Regulation 34 CFR 668.16 (p) requires Title IV schools to establish policies and procedures to confirm the authenticity of high school diplomas in the event that the school or the Secretary of the U.S. Department of Education has reason to question the validity of a student's high school diploma.

The school may require further documentation in the form of a certified copy of final high school transcripts for the high school in question or information from a company that evaluates foreign diplomas (in the case of a foreign diploma) and translate them into English.

The Accounting Academy will then confirm that the student is eligible for Postsecondary instruction. Student self-certification is not considered sufficient proof of validity. In addition to checking online for further information about the school issuing the diploma and its accreditation, the school may also contact the Department of Education in the state in which the diploma was issued to determine if the school listed on the diploma is on the state list of recognized schools.

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## **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 via basic enrollment testing using a standard clerical skill test. 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.

### **Students from Other Countries**

The institution is approved to enroll students from other countries on a limited basis. However, visa services are not provided and the institution does not vouch for student status and/or any associated charges.

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## 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 access 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 of the date 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.

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## Transfer of Credit Policy

### 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 recognized by the U.S. Department of Education, or if not accredited, an institution whose program is specifically aligned and consistent with established, recognized industry training standards, or whose acceptance is required by a state of federal approving agency. 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.

### Transfer of Students Between Programs

The purpose of this policy is to ensure a fair and transparent process that facilitates smooth transitions for students while maintaining the academic integrity of the institution. Transfer requests will be considered based on the availability of space in the desired program, academic performance, and other program-specific criteria. Students on academic probation or facing disciplinary actions may not be eligible for program transfers until such issues are resolved. Due to the relatively short duration of the institution's programs, students will not receive credit applicable to the program from which the student transfers.

### 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.

### 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.

## **Transfer of Credit Policy - continued**

### **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 with 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 or Verification of Student Identity.**

The school does not charge students for testing, evaluating, granting transfer of credit, or costs related to validation of student identity.

#### **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.

## Financial Aid Assistance

### Overview

The school is currently not an approved training provider by the U.S. Department of Education under Title IV and 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. Immigration and Customs Enforcement Student & Exchange Visitor Program (SEVP)**

The Student and Exchange Visitor Program (SEVP) is a part of the National Security Investigations Division and acts as a bridge for government organizations that have an interest in information on nonimmigrants whose primary reason for coming to the United States is to be students.

#### **U.S. Veterans Administration Educational Benefit Program**

The school is an approved training provider for the Veterans Administration's benefits under chapter 30, 31, 32, 33, or 35 of title 38, U.S.C., or chapter 1606 of title 10, U.S.C.

#### **U.S. Veteran Rapid Retraining Assistance Program (VRRAP)**

VRRAP was part of the American Rescue Plan, a \$1.9 trillion economic stimulus package, with aid targeted to assist individuals and businesses recover from the effects of the COVID-19 pandemic.

#### **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.

#### **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.

#### **U.S. Workforce Innovative Opportunity Act (WIOA)**

The school is an approved for the federal WIOA program. It is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

**California Employment Development Department-CalJobs** The school is an approved training provider for the California Employment Development Department via the Workforce Partnership Career Centers.

## **Veteran Information**

San Diego County is home to the largest population of active duty military and the third largest veteran population in the United States. There are approximately 209,000 veterans in the San Diego area. The Accounting Academy provides support for veterans and acknowledges their service to the country.

The Accounting Academy participates in the educational assistance programs of the Department of Veterans Affairs (VA). These students earned benefits under chapter 30, 31, 32, 33, or 35 of title 38, U.S.C., or chapter 1606 of title 10, U.S.C. Our institution supports and subscribes to the VA Principles of Excellence as outlined in the President's April 27, 2012 EXECUTIVE ORDER outlined below.

### **VA Principles of Excellence**

These principles require educational institutions receiving funding pursuant to Federal military and veterans educational benefits to:

- (1) Prior to enrollment, provide prospective students who are eligible to receive Federal military and veterans educational benefits with a personalized and standardized form, as developed in a manner set forth by the Secretary of Education, working with the Secretaries of Defense and Veterans Affairs, to help those prospective students understand the total cost of the educational program, including tuition and fees; the amount of that cost that will be covered by Federal educational benefits; the type and amount of financial aid they may qualify for; their estimated student loan debt upon graduation; information about student outcomes; and other information to facilitate comparison of aid packages offered by different educational institutions.
- (2) Inform students who are eligible to receive Federal military and veterans educational benefits of the availability of Federal financial aid and have in place policies to alert those students of their potential eligibility for that aid before packaging or arranging private student loans or alternative financing programs.
- (3) Prevent fraudulent and unduly aggressive recruiting techniques on and off military installations, as well as misrepresentation, and payment of incentive compensation.
- (4) Obtain the approval of the institution's state approving agency and state veterans administration approving agency for new course or program offerings before enrolling students in such courses or programs, provided that such approval is appropriate under the substantive change requirements of these respective agencies.
- (5) Allow service members and reservists to be readmitted to a program if they are temporarily unable to attend class or have to suspend their studies due to service requirements and take additional steps to accommodate short absences due to service obligations, provided that satisfactory academic progress is being made by the service members and reservists prior to suspending their studies.
- (6) Implement an institutional refund policy that is aligned with the refund of unearned student aid rules applicable to Federal student aid provided through the Department of Education under Title IV of the Higher Education Act of 1965 when students withdraw prior to course completion.
- (7) Provide student educational plans for all individuals using Federal military and veterans educational benefits that detail how they will fulfill all the requirements necessary to graduate and the expected timeline of completion.
- (8) Designate a point of contact for academic and financial advising (including access to disability counseling) to assist service members and veteran students and their families with the successful completion of their studies and with their job searches.

## Veteran Information - continued

### New VA Isakson & Roe Section 1018 of Public Law 116-315W Implementing VA Principles of Excellence Institution Disclosure Requirements for VA Covered Individuals

#### Overview

*Johnny Isakson and David P. Roe, M.D.* Veterans Health Care and Benefits Improvement Act of 2020, added new requirements for educational institutions participating in the educational assistance programs of the Department of Veterans Affairs (VA). These new provisions became effective June 15, 2021 and apply to Institutions of Higher Learning and Non-College Degree institutions beginning August 1, 2021. Many of the requirements are consistent with the President's 2012 Principles of Excellence Executive Order. However, there are new requirements in addition to those embodied in the Principles of Excellence that schools must also satisfy to maintain approval for GI Bill® participation. These are documented below and on the following pages.

The Accounting Academy provides each student using benefits under Chapter 31, 33, and 35 of title 38, U.S.C., or chapter 1606 of title 10, U.S.C. with the following personalized shopping sheet that contains:

**The Accounting Academy estimated total cost of the course that includes tuition, fees, books, supplies, and any other additional costs.**

Program	TUITION				FEES			TOTAL COST		
	Clock Hours	In-State	Out-of-State	International	Reg. Fee	Books	Supplies	In-State	Out-of-State	International
Small Business Accounting & Bookkeeping Training Program	432	\$9,000	\$9,000	\$9,000	\$100	\$400	\$400	\$9,500	\$9,500	\$9,500
Administrative Assistant	288	\$6,000	\$6,000	\$6,000	\$100	\$200	\$200	\$6,500	\$6,500	\$6,500
Accounts Receivable Specialist	288	\$6,000	\$6,000	\$6,000	\$100	\$200	\$200	\$6,500	\$6,500	\$6,500
Accounts Payable Specialist	288	\$6,000	\$6,000	\$6,000	\$100	\$200	\$200	\$6,500	\$6,500	\$6,500
Payroll Specialist	288	\$6,000	\$6,000	\$6,000	\$100	\$200	\$200	\$6,500	\$6,500	\$6,500
Enrolled Agent	288	\$6,000	\$6,000	\$6,000	\$100	\$200	\$200	\$6,500	\$6,500	\$6,500

The above total student cost is inclusive; there are no additional other student fees or costs applicable to use of institution computers and other equipment, parking, or other student-related activities.

## Veteran Information - continued

### VA Isakson & Roe – Section 1018 of Public Law 116-315W Disclosure Requirements for Covered Individuals - continued

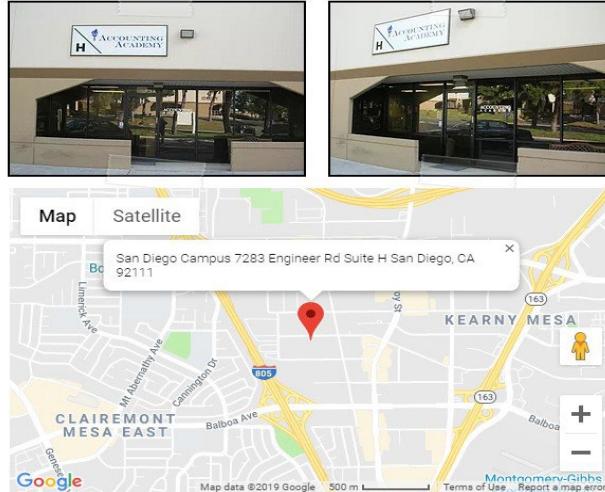
#### Estimated Cost of Living Expenses Near the School

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.

## **Veteran Information - continued**

### **VA Isakson & Roe – Section 1018 of Public Law 116-315W** *Disclosure Requirements for Covered Individuals - continued*

#### **Amount of costs above are covered by VA Education Benefits.**

The total cost per program as described above is covered entirely by a VA student's educational benefits.

#### **Other types of Federal financial aid, not administered by VA that is offered by the institution, that the individual may be qualified to receive.**

None.

#### **Estimated amount of student loan debt the individual would have upon graduation.**

Not applicable.

#### **Information regarding graduation rates.**

The Accounting Academy is required annually to report graduation rates to the California Bureau for Private Postsecondary Education, and to its institutional accreditor, the Council on Occupational Education. The institution's Annual School Performance Fact Sheet is given to the student upon admission, which the student must review, sign, and date.

#### **Information regarding job-placement rates for graduates, if available.**

The Accounting Academy is required annually to report job placement rates for graduates to the California Bureau for Private Postsecondary Education, and to its institutional accreditor, the Council on Occupational Education. The institution's Annual School Performance Fact Sheet is given to the student upon admission, which the student must review, sign, and date.

#### **Information regarding the acceptance of transfer credits including military credits.**

Prior to enrollment veteran students must complete the institution's Veterans Record & Evaluation of Previous Education and Training form. The completed form is discussed and reviewed by an authorized school official and the student to evaluate the student's previous education and training with the goal of determining credit for these accomplishments.

#### **Any additional requirements including training, experience, or examinations that are required to obtain a license, certification, or approval for which the course of education prepares the individual.**

Not applicable. No licensing requirements for the programs.

#### **Other information to facilitate comparison by the individual about aid packages offered by different educational institutions.**

Not applicable. The institution is not currently affiliated with the U.S. Department of Education and it does not offer federal finance aid.

## **Veteran Information - continued**

### **VA Isakson & Roe – Section 1018 of Public Law 116-315W** *Disclosure Requirements for Covered Individuals - continued*

**Availability of federal financial aid, not administered by VA that is offered by the institution.**  
None/Not applicable.

**Potential eligibility for other federal financial aid before packaging or arranging student loans or alternative financing.**  
None/Not applicable

**Automatic renewal of a covered individual in a course and/or programs.**  
None/Not applicable.

**Assurance veteran covered individual approvals of the enrollment in a course.**

The Accounting Academy requires students to apply to be admitted to a program. Once admitted, the student must enroll, and once enrolled, the student is continuously enrolled unless he/she requests to withdraw.

**Reenrollment of members of the Armed Forces, including reserve components and National Guard if such members are temporarily unavailable or must suspend enrollment by reason of serving in the Armed Forces, and accommodation of short absences for such services in the Armed Forces.**

The Accounting Academy allows students to suspend enrollment for the reason of serving in the Armed Forces and provides for reenrollment, including reserve components and National Guard if such members are temporarily unavailable or must suspend enrollment by reason of serving in the Armed Forces, and accommodation of short absences for such services in the Armed Forces.

**Provide covered individuals with the requirements for graduation and a graduation timeline.**

All students are provided with graduation requirements and timelines. General requirements are outlined in the School Catalog and Veterans Bulletin distributed to the veteran student during the enrollment process.

**Accredited education institutions agree to obtain approval of the respective accrediting agency for each new course or program.**

Not applicable.

**Designated employee of the educational institution to serve as a point of contact for covered individuals and family members seeking assistance**

The designated employee of the educational institution that serves as a point of contact for covered individuals and family members seeking assistance is the School Certifying Official.

The SCO is Mr. William Setterlund, the President, and Chief Administrative Officer. He is the point of contact for assistance with academic, financial, disability, and other counseling and information regarding completing the institution's educational programs.

## Veteran Information - continued

### VA Student Admission Requirements

Prior to enrollment, veteran-students are required to meet with school admission staff and/or the School Certifying Official to determine their VA Chapter 31 or 33 eligibility by providing a Certificate of Eligibility (COE), assess their educational goals and objectives, evaluate their prior education and training, and to confirm their ability to understand and acquire the training, principles, and procedures in the institution's training programs, and the Va 'Shopping List' form.



### VETERAN CONFIRMATION RECEIPT OF SCHOOL CATALOG AND OTHER DOCUMENTS CONTAINING VA POLICIES

#### THE ACCOUNTING ACADEMY

7283 Engineer Road Suite H  
San Diego, California 92111

Prior to enrollment, I received the following informational documents from the institution:

1. A current copy of the School Catalog and Veterans Information Bulletin.
2. Most recent annual School Performance Fact Sheet for Graduation & Placement Rates
3. VA Student Bill of Rights form.
4. The institution's Principles of Excellence Disclosure form.
5. VA Isakson & Roe-Section 1018 of Public Law 116-315W Personalized Shopping List.
6. Veterans Record & Evaluation of Previous Education and Training form.
7. Overview of VA Law Regarding Educational Progress, Attendance, and Conduct form.
8. The institution's VA Student Non-Discrimination Policy.
9. The institution's VA Student Cancellation and Refund Policy.
10. Educational Program Enrollment Agreement.

I acknowledge that I have read, reviewed, and understand the information contained in the above documents and the applicable disclosures, rules, regulations, course completion requirements, and costs for the specific course in which I have enrolled.

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

Date \_\_\_\_\_

Enrolled by: \_\_\_\_\_

Date \_\_\_\_\_

## Veteran Information - continued

### VA Student Bill of Rights

This document is given to enrolling veterans and eligible persons when using GI Bill education benefits at private postsecondary institutions approved for the training of veterans by the **California State Approving Agency**. It is provided for informational purposes only and is intended to give the veteran-student guidance in order to optimize the use of their VA education benefits.

**ACCOUNTING  
★ ACADEMY ★**

### VA STUDENT BILL OF RIGHTS

You have the right to investigate training alternatives. Be aware that tuition charged by institutions offering similar training programs can vary greatly. You may also seek payment of GI Bill benefits for other types of training or career objectives, including Apprenticeships and Entrepreneurships.

You have the right to fully explore a program prior to enrolling. You may check out the school's facilities and equipment, inquire about instructors' qualifications and class sizes, observe a class, and talk to current students. You may also ask to contact recent graduates to learn about their experiences with the school.

You have the right to check with the Better Business Bureau, or other consumer protection agency, to find out if complaints have been filed against the school. You also have the right to verify the school's standing with any accrediting association and/or licensing agency.

You have the right to clear information about the value of the training. Are the credits transferable to other institutions you may attend in the future? Will the training satisfy requirements for employment, or is it necessary for the position you are seeking?

You are entitled to clear data about the program's success rate. The institution will provide you with the completion and placement rates for the most recent years for which data is available. You will be given the definition of a "placement," including the length of time in the position. You will also be provided with the average starting salary.

You are entitled to a clear statement of the total cost for completion of the program, including tuition, equipment, and fees.

You are entitled to a clear explanation, without coercion, of all financial aid options, before you sign up for any student loans. You are responsible for paying off a loan whether or not you complete the program. Failure to pay off a loan can lead to financial problems, including inability to get a future loan or grant for another training program, inability to get credit to buy a car or home, or garnishment of wages through the employer. You must begin repayment of the loan in accordance with the terms detailed within the financial aid documents. You have the right to read and understand the contract, and all other materials, before signing up.

You are entitled to a clear explanation of the school's cancellation and withdrawal policy and procedures, to understand how to withdraw or cancel, and be informed of any financial obligations you will incur.

You are entitled to a clear explanation of the school's refund policy, which can vary greatly. If you withdraw from a course after the first day of class, an overpayment of VA benefits can result. It is common for schools to charge the entire tuition cost at the point when you have completed just 60 percent of the program. If an overpayment is assessed, the VA will send you a debt letter for the cost of the training you did not receive. For example, you may drop at the 60 percent point, and be asked by the VA to repay 40 percent of the cost of the tuition. A debt related to payment of the housing allowance may also be assessed. Ensure that you review the school's refund policy to understand the consequences of withdrawing before the end of the term.

You have the right to contact the California State Approving Agency at [www.csaaave.ca.gov](http://www.csaaave.ca.gov) or the state consumer protection agency if you are unable to resolve a complaint with the school.

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Student Signature

Date

## Veteran Information - continued

### VA Law Regarding Educational Progress

This document is given to enrolling veterans and eligible persons when using GI Bill education benefits at private postsecondary institutions approved for the training of veterans by the **California State Approving Agency**. It is provided for informational purposes only and is intended to give veteran-students guidance and information with respect to the Code of Federal Regulations, Part 4, Chapter regarding unsatisfactory attendance, progress, or conduct.



#### OVERVIEW OF VA LAW REGARDING EDUCATIONAL PROGRESS

The law requires that educational assistance benefits to Veterans and other eligible persons be discontinued when the student ceases to make satisfactory progress toward completion of their training objective.

When a student has failed to maintain the prescribed standard of attendance, progress, or conduct, the school must notify VA so that VA can discontinue benefit payments in accordance with the law. Schools should notify VA within 30 days when they have determined the student has failed to maintain the prescribed standards.

If a student's progress or conduct becomes unsatisfactory, the termination date assigned by the school will be the last day of the term, or other evaluation period in which the student's progress or conduct became unsatisfactory. In situations involving unsatisfactory attendance, benefits will be discontinued based on the student's last date of attendance as reported by the school.

#### SCHOOL POLICY REGARDING VETERAN EDUCATIONAL PROGRESS

Veterans and other eligible persons are required to meet Veterans Standards of Progress at the end of each monthly evaluation period. The policy of the school is to comply with VA standards and requirements, and to provide students with adequate warning if they are in danger of benefit termination.

Students who do not meet the Veterans Standards of Progress will be forewarned via a series of the notification steps as outlined below:

1. A **WARNING** notice will be issued when a student's cumulative GPA falls below 75% and/or the student's cumulative attendance falls below 90%. While on **WARNING** status, students will continue to receive their GI bill benefits.
2. A **PROBATION** notice will be issued if either or both of the above conditions occur for two consecutive months. While on **PROBATION** status, students will continue to receive their GI bill benefits.
3. A **SUSPENSION** notice will be issued, the student's GI bill benefits will be terminated, and the school will notify the V.A. of unsatisfactory academic progress if the student does not raise his/her cumulative G.P.A. to 75% and his/her cumulative attendance above 90% by the end of the month following **PROBATION** status.

#### SCHOOL POLICY REGARDING REINSTATEMENT

When a veteran or other eligible individual is suspended from the school's program there is no procedure or provision for reinstatement back into that program. This is due to the short-term nature of the school's programs.

When the VA discontinues GI bill educational benefits because of a student's unsatisfactory attendance and progress, their benefits stop. Students would need to reapply in a subsequent new program.

Student Signature \_\_\_\_\_ Date \_\_\_\_\_

## Veteran Information - continued

### VA Student Record and Evaluation of Previous Education and Training

This document is given to enrolling veterans and eligible persons when using GI Bill education benefits at private postsecondary institutions approved for the training of veterans by the **California State Approving Agency**. It is provided for informational purposes only and is intended to evaluate a veteran-student's previous education and training in order to determine the level of credit to be awarded for any applicable and relevant courses and programs.



### Veterans Record & Evaluation of Previous Education and Training

#### Instructions:

Students receiving VA educational benefits are required to have their previous education and training reviewed. All previous education and training completed prior to enrolling in this program must be provided to the school for review. If credit is being claimed for postsecondary education, a transcript must be provided. Credit will be given only for previous *directly related* education and training completed by the student within six months of the start of this program.

#### Student Information

Name \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Address \_\_\_\_\_ Enrollment Date: \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Military ID and/or SSN \_\_\_\_\_

#### List all previous vocational school, colleges, or universities attended:

Name of institution	Dates	Curriculum	Degree	Cr. Hrs	Cr. Hrs Accepted/Justification
1.					
2.					
3.					

#### List all military service schools attended (attached copies of VA documentation):

Name of School	Dates	Curriculum	Degree	Cr. Hrs	Cr. Hrs Accepted/Justification
1.					
2.					
3.					
4.					
5.					

#### Acknowledgment:

STUDENT:

I have discussed the above evaluation of my previous education and training with the authorized school official and acknowledge that:

I WILL receive the above stated credit.  
 I WILL NOT received the above stated credit.

Student Signature \_\_\_\_\_

Date \_\_\_\_\_

SCHOOL OFFICIAL:

I certify that all information provided by the student has been evaluated and that student *will not* receive credit.  
 I certify that all information provided by the student has been evaluated and that student has been given credit for which he or she is entitled as listed above.

Authorized School Official Signature \_\_\_\_\_

Date \_\_\_\_\_

## **Veteran Information - continued**

### **VA Leave of Absence Policy**

#### *Active Duty or Active Service*

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.

In addition, the institution allows students to suspend enrollment for the reason of serving in the Armed Forces and provides for reenrollment, including reserve components and National Guard if such members are temporarily unavailable or must suspend enrollment by reason of serving in the Armed Forces, and accommodation of short absences for such services in the Armed Forces.

#### *Other Leaves of Absence*

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.

## Veteran Information - continued

### VA 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) 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.

PROGRAM	TOTAL TUITION	REFUND AFTER COMPLETING 10%	REFUND AFTER COMPLETING 50%	REFUND AFTER COMPLETING 75%
Small Business Accounting & Bookkeeping Training Program	\$9,000	\$8,100	\$4,500	\$2,250
Administrative Assistant	\$6,000	\$5,400	\$3,000	\$1,500
Accounts Receivable Specialist	\$6,000	\$5,400	\$3,000	\$1,500
Accounts Payable Specialist	\$6,000	\$5,400	\$3,000	\$1,500
Payroll Specialist	\$6,000	\$5,400	\$3,000	\$1,500
Tax Preparer/Enrolled Agent	\$6,000	\$5,400	\$3,000	\$1,500

## **Veteran Information - continued**

### **VA Title 38 USC3679 E Compliance**

#### *Pending VA Payments*

In accordance with Title 38 US Code 3679 subsection (e), this school adopts the following additional provisions for any students using U.S. Department of Veteran Affairs (VA) Post 9/11 G.I. Bill® (Ch. 33) or Vocational Rehabilitation and Employment (Ch. 31) benefits, while payment to the institution is pending from the VA, the institution will not:

- Prevent the veteran student's enrollment.
- Assess a late penalty fee.
- Require the veteran-student secure alternative or additional funding.
- Deny veteran-students access to any resources (access to classes, libraries, or other institutional facilities) available to other students.

### **VA Service Members Priority Registration**

The institution offers eligible Veterans and Service Members the opportunity to receive priority course enrollment dates assigned by admission status. This priority applies to service members who have served or are currently serving on active duty under honorable conditions in the U.S. armed forces. Priority enrollment does not extend to spouses or dependents.

Service members interested in priority enrollment must submit eligible documents verifying service member status to institution's admission staff and/or School Certifying Official. Once initial eligibility for priority registration has been established, students will be assigned a priority enrollment appointment based on their admission status.

### **VA Discounts and Scholarships and Non-Discrimination**

Nondiscrimination has been the policy of the school since its founding in 2006. As stated above, this applies to race, sex, age, religion, national or ethnic origin, sexual orientation, disability, marital status, employment status.

The institution's non-discrimination policy also applies to qualified individuals with a disability. These students will not be denied access to and/or participation in services, programs, and activities of the school, as well as to the awarding of educational discounts and scholarships.

In addition, educational discounts and scholarships offered by the institution are on a case-by-case basis, regardless of race, sex, age, religion, national or ethnic origin, sexual orientation, disability, marital status, employment status, and category/type of students serviced. Student discounts and educational scholarships are evaluated and awarded based on the facts of each individual student's personal situation based on consistent non-discriminatory standards.

## **Satisfactory Academic Progress**

### **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.

### **Maximum Time Frame**

The student must complete the program within the maximum timeframe to graduate. Maximum timeframe is defined as 1.5 times (150%) the published length of the program (in weeks).

For students taking a Leave of Absence, both the contract period and the maximum time frame will be extended by the same number of days as elapsed on the Leave of Absence.

For students withdrawing from their program and subsequently reentering the program within 180 days, the maximum timeframe period will not be extended for the elapsed time that they were out of the program.

The original maximum timeframe period will thus apply to students withdrawing and reentering the program during the maximum timeframe period. Students who do not complete their program within the maximum timeframe will be terminated from their program.

The maximum time frame for completing for the school's programs are as follows:

Small Business Accounting & Bookkeeping Training Program, 24 weeks; Administrative Assistant, 16 weeks; 16 weeks; Accounts Payable Specialist, 16 weeks; Accounts Receivable Specialist, 16 weeks; and Payroll Specialist, 16 weeks; and Tax Preparer/Enrolled Agent, 16 weeks.

### **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 students within five days of month end.

## **Satisfactory Academic Progress - continued**

### **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.

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

If a student fails to meet the cumulative 90% attendance or 75% grade average at their evaluation point, he or she will be deemed ineligible for the next evaluation period. Students may appeal this status. Failure to achieve Satisfactory Academic Progress at the end of the Probation period will result in the administrative withdrawal of the student.

Students will be notified in writing when they are deemed to not be making Satisfactory Academic Progress and of the steps necessary to appeal that 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. Students failing Satisfactory Academic Progress are no longer eligible for Federal Student Aid for the next payment period UNLESS they Appeal their status and that Appeal is approved.

### **Appeal Process**

The student may submit a written appeal of his or her Probation within five calendar days of their receipt of the Probation 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**

### **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 scheduled every 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 lack 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 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 – continued**

### **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.

### **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.

## **General Leave of Absence General Policy**

### **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 must 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.

### **Return to Title IV (R2T4)**

Students who receive financial assistance from Title IV Programs (Federal Pell Grant, Direct loans, PLUS loans) and withdraw from school prior to completing 60% or more of the scheduled hours in the payment period are subject to the Return of Title IV funds requirements of the U.S. Department of Education.

The Last Date of Attendance (LDA) will be used in the calculation of funds returned to Title IV. The Date of School Determination (DOD) will be no later than 14 calendar days from the LDA. Accounting Academy will notify the student within 30 days of the DOD and make any required refunds no later than 45 days from the DOD. If a student does not return from an approved Leave of Absence (LDA) the DOD will be set as the date the student was scheduled to return from the LOA. The school calculates R2T4 on a payment period basis.

## General Leave of Absence General Policy - continued

### Return to Title IV (R2T4) - continued

#### **The Return of Title IV Funds procedure is as follows:**

1. The percentage of the payment period completed is determined. To determine the percentage, divide the clock hours scheduled to have been completed as of the withdrawal date (last date of attendance) in the payment period by the total clock hours in the payment period.
  - (a) If this percentage is greater than 60%, the school retains 100%.
  - (b) If this percentage is less than or equal to 60% multiply the percentage of the Title IV aid earned times the total of the Title IV aid disbursed plus the Title IV aid that could have been disbursed for the payment period as of the date the student withdrew (LDA)
2. The amount earned to the amount disbursed is compared. If less aid was disbursed than was earned, the student may receive a post withdrawal disbursement for the difference. Note: the disbursement will be made from grant funds before available loan funds. If more aid was disbursed than was earned, the difference is refunded back to Title IV programs.

The student, or in the case of parent PLUS loans, will be provided notice within 30 days of Accounting Academy's determination that the student withdrew requesting confirmation of any post-withdrawal disbursement of loan funds that Accounting Academy wishes to credit to the student's account. The notice will identify the type and amount of those loan funds and explain that a student, or parent, in the case of a parent PLUS loan, may accept or decline some or all of those funds. It will also advise the student, or parent in the case of a parent PLUS loan, that if they do not respond within 14 days of the date of notification or otherwise does not respond, no portion of the post-withdrawal disbursement of loan funds that Accounting Academy wishes to credit to the student's account, nor any portion of loan funds that would be disbursed directly to the student, or parent in the case of a parent PLUS loan, will be disbursed.

3. Responsibility for returning unearned aid between the school and the student is allocated. Students who receive living expenses would be responsible for repayment of any unearned aid. If the student's share of the unearned funds that must be returned are attributed to a Title IV Loan program, then repayment will still be based under the terms and conditions of the promissory note. If the student's share of the unearned funds that must be returned are attributed to a Title IV Grant Program, the initial amount to return will be reduced by 50%.
4. The unearned aid of the payment period back to the Title IV Programs is distributed.

#### Refunds at this School will be returned in the following order:

1. Federal Direct Unsubsidized Loan
2. Federal Direct Subsidized Loan
3. Federal Direct PLUS Loan
4. Federal Pell Grant Program

Refunds less than \$1.00 will not be made to Title IV Programs. Be advised that this is only the Return to Title IV refund. Once the Accounting Academy determines the amount of Title IV aid that it may retain, the college will then calculate any additional returns according to the Accounting Academy, state and/or accrediting agency's refund policies.

## **Student Conduct and Termination Policy**

### **Student Conduct**

Students are 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 six programs: The Small Business Accounting & Bookkeeping Training Program; Administrative Assistant; Accounts Receivable Specialist; Accounts Payable Specialist; Payroll Specialist; 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 90-100%
- (B) Good 80-89%
- (C) Average 75-79%
- (D) Below Average 70-74%
- (F) Fail 69% >

### 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 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.

## **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 transfercredits.
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, withdrawalfrom 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) thename, 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 on behalf ofthe 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 orentity to which the refund was sent.
9. Copies of any official advisory notices or warning regarding the student'sprogress; 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 ensure:
  - (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 ensure 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 or the California 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

Upon request, the school will disclose education records without consent of 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 the training program.

## Other Student Services

### **Student Advisor Services**

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. The institution is approved to enroll students who are eligible under the federal Workforce Innovation Opportunity Act (WIOA). The institution adheres to the policies and procedures stipulated by this federal program.

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## **Student Rights and Grievances and Complaint Policy and Procedure**

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 writing to any staff member of the Academy who is then obligated to transmit it 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 following California State licensing agency:**

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

1747 N. Market Blvd. Ste 225

Sacramento, CA 95834

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

Tel: (888) 370-7589 Fax (916) 263-1807

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## **Student Rights and Grievances and Complaint Policy and Procedure – continued**

If a student or a member of the public has a question, 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 following California State licensing agency:

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

Address: 1747 N. Market Blvd. Ste 225

Sacramento, CA 95834

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

Tel: (888) 370-7589 Fax (916) 263-1807

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 - continued

The institution's formal student rights and grievances and complaint form.



### 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)		
Sexual Harassment		Race/Ethnicity
Disability Accommodation		National Origin
Records Access/Disclosure		Religion
Age Discrimination		Alienate
Gender Discrimination		Disability
Marital Discrimination		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 Refund and Withdrawal Policy**

The institution maintains the following fair and equitable student refund policies and procedures designed to provide financial fairness to students in case of unforeseen circumstances or changes in enrollment, and to adhere to the regulatory requirements of the California Private Postsecondary Education Act of 2009. The basic components of the school's refund policy are as follows:

- The policy applies consistently to all students, regardless of the reason for withdrawal, ensuring fairness and avoiding discrimination.
- The policy provides for special or extenuating circumstances, where additional flexibility or considerations may apply.
- Student refunds are proportional to the time spent in the institution's programs, precluding students from losing their entire tuition if they withdraw prior to graduation.
- The policy strives for clear communication about the refund policy to avoid student confusion.
- Student refunds, when due, are made by the institution without requiring a request from the student.
- Refunds, when due, are made within 45 day of the last day of attendance if written notification has been provided to the institution by the student, or from the date the institution terminates the student or determines withdrawal by the student.
- The institution ensures that this refund policy is included in its official publications and easily accessible to all students via the institution's website and school catalog.
- Retention of tuition and fees collected by the institution in advance for a student who does not commence class does not exceed \$10.
- The institution adheres to the regulatory requirements of the California Private Postsecondary Education Act of 2009 with respect to student withdrawals and refunds as described below.

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

#### **Student Right to Cancel - 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.

## **Student Refund and Withdrawal Policy – Continued**

### **Rejection of Student Applicant and School Program Cancellation**

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

### **School Closures and Student Refunds**

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.

(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.

(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.

## **Student Refund and Withdrawal Policy – Continued**

(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**

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**

- I. Students 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 business 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

### **Student Refund and Withdrawal Policy – Continued**

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 your 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.

#### 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 according to the program's approved enrolled period. 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 School Tuition Refund Fund (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 than the amount paid, arrangements must be made to pay the balance due.

## **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.
- 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.

### **Statement Regarding Students Who Obtain Loans to Pay for an Educational Program**

If a student obtains a loan to pay for an educational program, the student will have to repay the full amount of the loan plus interest, less the amount of any refund, and that, if the student receives federal student financial aid funds, the student is entitled to a refund of the moneys not paid from federal financial aid funds.

## 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**

### **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)

Tel: (888) 370-7589 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 – continued**

### **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.

### **Student Tuition Recovery Fund (STRF) Assessment Fees**

Effective April 1, 2024, the Student Tuition Recovery Fund (STRF) assessment rate changed from two dollars and fifty cents (\$2.50) per one thousand dollars (\$1,000) of institutional charges to zero dollar (\$0.00) per one thousand dollars (\$1,000) of institutional charges, rounded to the nearest thousand dollars, from each student in an educational program who is a California resident or is enrolled in a residency program.

*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

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## **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 SOCDept 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

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

- 43-4051 Customer Service Representatives
- 43-4071 File 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
- 43-9021 Data Entry Keyers
- 43-9061 Office Clerks, General
- 43-9199 Office and Administrative Support Workers, All Other

### **TAX PREPARER/ENROLLED AGENT**

- 13-2081 Tax Examiners, Collectors, Revenue Agents

### **ACCOUNTS RECEIVABLE SPECIALIST**

- 43-3011 Bill and Account Collectors

### **ACCOUNTS PAYABLE SPECIALIST**

- 43-3021 Bookkeeping, Accounting, and Auditing Clerks

### **PAYROLL SPECIALIST**

- 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 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 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/Enrolled Agent – SOC 13-2081**

The 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 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 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 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.

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