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REVIEW REPORT

on the

ACCOUNTING TECHNICIAN CERTIFICATE AND DIPLOMA PROGRAM

JANUARY, 2001

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EXECUTIVE SUMMARY

The Accounting Certificate and Technician Program traces its roots back to the early days of Cariboo College, and continues to be a valuable and successful addition to the University College of the Cariboo. The program has a dedicated core faculty and continues to be a practically oriented educational experience for its students. It has strong links to the Business Degree (B.B.A.) Program and offers students effective "laddering" opportunities for those who wish to continue their studies at UCC. It has proven to be an excellent source for exemptions to the professional accounting bodies (CMA, CA, CGA). The recent formation of an Advisory Committee should enhance the relevance of the program.

Overall, the Program Review Committee was impressed with the general structure and effectiveness of the Accounting Technician Certificate and Diploma Program from the initial advising of students through to the end of the two year diploma, and while there are several challenges related to the continued effectiveness of the program, it is expected that the recommendations of the Review Committee will allow the program to continue to serve the needs of its students.

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ACCOUNTING TECHNICIAN CERTIFICATE AND DIPLOMA PROGRAM REVIEW
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RESOURCE PERSON

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CHRONOLOGY OF THE ACCOUNTING TECHNICIAN CERTIFICATE AND DIPLOMA PROGRAM REVIEW

The Accounting Technician Certificate and Diploma Program Review was launched on May 31, 2000. A planning meeting with members of the Accounting Technician Program faculty and Institutional Research and Planning, was held to discuss program review procedures and questionnaire design. Guidelines and examples of required documents for the program review were provided. Questionnaires were refined and finalized by August 24, 2000.

Stakeholders in the Accounting Technician Certificate and Diploma Program were surveyed on the following dates:

Former Students (1996-00):	August 29, 2000
Faculty:	August 29, 2000
Employers:	August 29, 2000
Current Students (1 st and 2 nd Year):	November 6, 2000

Reminders were mailed to non-responding former students on September 18, 2000. Most of faculty had responded by October 13, 2000. The Office of Institutional Research attempted to contact non-responding students by phone between October 10 and 11. Non-responding employers were contacted by phone on October 5, 10 and 11.

The cut-off date for all responses was November 9. Information binders were sent to members of the Accounting Technician Certificate and Diploma Program Review Committee on November 20, and that committee met to analyze the data and form its recommendations on December 7 and 8, 2000.

Former student data from 1995-2000 was summarized from Student Outcomes Reporting System (SORS) data, as provided by the Centre for Education Information, Standards and Services.

ADMISSIONS DATA

Admission Requirements

Entry into the Accounting Technician Diploma program is on a competitive basis. All applicants must meet the following educational requirements to be considered for admittance.

- 1) B.C. Grade 12 or mature student status
- 2) B.C. Principles of Math 11 or equivalent with at least a C+
or
BC Applications of Math 12
or
Completion of MATH 051 with a C+ or better
Completion of Math 12 is recommended.
- 3) 67% on the combined English 12 and Government Exam
or
Level 3 on the Composition Section of the Language Proficiency Index
or
Completion of ENGL 050 with a B or better
or
Completion of CESL 047 and 048 with a B- or better.

Those applicants who meet the requirements will be ranked based on:

1. Mathematics Entrance Test or equivalent, 40%;
2. Language Proficiency Index or equivalent, 40%; and
3. Personal Interview, 20%.

The top 35 applicants are accepted into the program. These students are required to take a full course load unless they are granted exemptions or do not meet the prerequisites for a course. It is recommended that students have effective keyboarding skills and be familiar with the operation of a microcomputer prior to beginning the program.

Course Requirements

First Year		
Fall Semester		
ACCT	121	Financial Accounting 1
ENGL	110	Composition
or		
ENGL	151	Business Composition
BBUS	237	Introduction to Computers and Information Systems in Business
MATH	110	Finite Mathematics with Applications I
ECON	195	Principles of Macroeconomics
or		
ECON	122	Introduction to Basic Economics
First Year		
Winter Semester		
ACCT	122	Financial Accounting 2
ACCT	192	Accounting Systems 1
ENGL	162	Business Writing and Public Speaking
or		
ENGL	161	Report Writing and Business Presentations
ECON	190	Principles of Microeconomics
or		
ECON	243	Global and Canadian Economic Issues
BUAD	255	Business Law

Second Year		
Fall Semester		
ACCT	254	Cost and Management Accounting 1
ACCT	255	Financial Accounting 3
ACCT	257	Income Tax 1
ACCT	262	Auditing
MATH	120	Introduction to Statistics
Winter Semester		
ACCT	264	Cost and Management Accounting 2
ACCT	265	Financial Accounting 4
ACCT	267	Income Tax 2
ACCT	292	Accounting Systems 2
BBUS	312	Business Finance
or		
BUAD	252	Managerial Finance

Notes:

Admission to ENGL 110 requires that students have achieved at least 73% on the combined English 12 and Government examination (within the last 5 years); or Level 4 on the Composition section of the LPI (within the last 2 years); or completion of English 060; or completion of CESL 057 and CESL 058 with grades of B- or better in each.

Students with a B or better in Advanced Accounting 12 may be admitted directly into ACCT 122. The grade received in ACCT 122 will also be assigned to ACCT 121.

Students must achieve a grade of C or better in all courses to graduate.

Professional Accounting Designations

The accounting coordinator can be of particular value to those students who are considering becoming a CA, CMA, or CGA and who are interested in taking specific exemption courses. The coordinator has copies of the information brochures published by each of the professional accounting bodies and has an exemption schedule for each of the programs indicating the equivalent courses that must be taken at UCC.

Representatives of the CMA, CGA and CA's are invited to speak to the students each year.

Bachelor of Business Administration Laddering

Graduates of the Accounting Technician Diploma can ladder into the Bachelor of Business Administration Degree and complete the program in a minimum of two years. Potential laddering students must take the university transfer courses in Economics and English in the first year of the diploma (ECON 190/195 and ENGL 110/162). Also, prior to entering the BBA degree, students must complete two additional courses in calculus (MATH 140/141 or MATH 114/124), as well as two additional electives (BBUS 272 and PHIL 111 or 201 or 221). These courses may be completed in the Fall, Winter, or Summer Sessions. A G.P.A. of 2.67 (B-) is required for each Accounting Technician Diploma course counted as a BBA exemption.

ACCOUNTING TECHNICIAN CERTIFICATE AND DIPLOMA PROGRAM ADMISSION

FIGURES

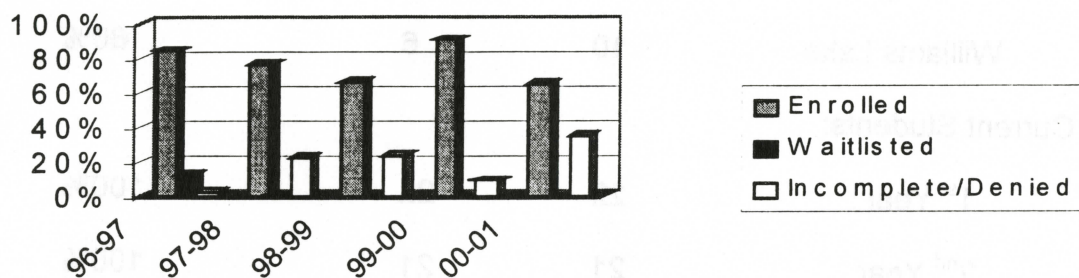
(Source: UCC Admissions)

UCC Kamloops Campus

(includes enrollments in certificate and diploma programs)

Year (Sept-Aug)	Enrolled	Waitlisted	Incomplete/Denied	Total Applications
1996 - 97	74	11	3	88
1997 - 98	70	1	21	92
1998 - 99	43	0	22	65
1999 - 00	69	0	8	77
2000 - 2001	40	0	22	62

UCC Kamloops Campus

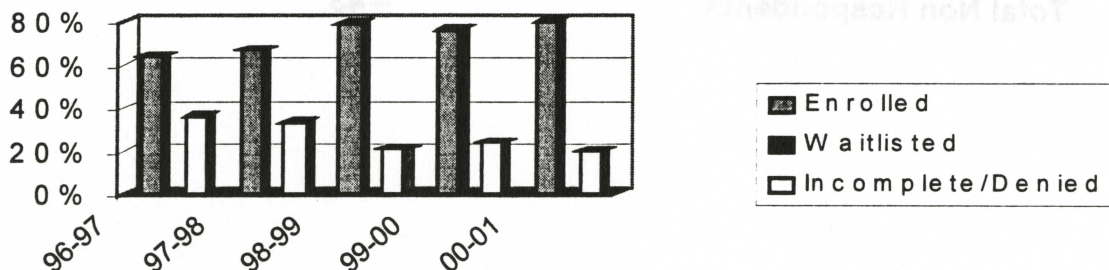


UCC Williams Lake Campus

(includes only enrollment in certificate program)

Year (Sept-Aug)	Enrolled	Waitlisted	Incomplete/Denied	Total Applications
1996 - 97	7	0	4	11
1997 - 98	18	0	9	27
1998 - 99	11	0	3	14
1999 - 00	13	0	4	17
2000 - 2001	8	0	2	10

UCC William Lake Campus



TABULAR SUMMARY OF QUESTIONNAIRE RESPONSES
ACCOUNTING TECHNICIAN CERTIFICATE AND DIPLOMA PROGRAM REVIEW

Recipient	# Sent	# Completed & Returned	% Returned
Faculty	13	10	77%
Employers:	31	16	62%
Former Students			
Kamloops	54	23	46%
Williams Lake	10	6	60%
Current Students:			
1 st Year	22	22	100%
2 nd Year	21	21	100%
SORS	106	80	76%
(BC College and Institutes Student Outcomes Data: 1995-2000)			
TOTAL	257	178	69%

Returned Envelopes:

Kamloops Former Students = 4
 Williams Lake Former Students = 1
 Employers = 5

Total Non Respondents = 43

SUMMARY OF QUESTIONNAIRE RESPONSES

1. Former Students

Of the twenty-nine former student respondents in both Kamloops and Williams Lake, fifteen were employed full-time, two were employed part-time and four were both employed part-time and were part-time students. Eight were either unemployed or looking for work. The occupations of those employed varied widely.

In general, former students were supportive of the program and found much to applaud in relationship to faculty efficiency and content of the program. They did, however, isolate several areas for improvement. These included the need for more teamwork applications, better computer access, more current software, and most importantly, more practical accounting experiences.

2. Current Students

Twenty-two first year students and twenty-one second year students responded to the survey. Both first and second year students provided positive feedback relating to faculty, and in the general content of the program. Congruent with the responses of former students, the current students expressed concern over the lack of teamwork, computer software and the need for more practical experiences. There were, however, some differences between the two years. In particular, second year students commented repeatedly about how much more difficult second year was than first year in terms of both workload and content.

3. Employers

Sixteen employers responded to the survey and while individuals expressed concerns specifically related to their business, overall the employers felt that the program was meeting their expectations. The employers' responses were, in many cases, congruent with students' and former students' comments relating to teamwork and practical experience.

4. Faculty

Ten faculty responded to the survey and were generally pleased with their program. One issue of concern related to inclusiveness. Several faculty indicated they were not aware of the overall goals and objectives of the program.

STRENGTHS OF THE ACCOUNTING TECHNICIAN CERTIFICATE AND DIPLOMA

PROGRAM

The Review Committee has identified the following strengths in the Accounting Technician Certificate and Diploma Program:

1. Dedicated Faculty

- Both full and part-time faculty are strongly committed to the program and are highly qualified.
- Instructors received high ratings from students.
- Faculty take every opportunity for professional development

2. Professional Accounting Exemptions

- The program provides excellent opportunities for exemptions from the professional accounting bodies (CMA, CA, CGA)

3. Laddering to the B.B.A. degree

- The program offers students the opportunity to ladder into the B.B.A. degree program.

4. Advising

- The program, through the auspices of the Program Coordinator, provides students with an effective advising process based on individual student need.

5. Practical Course

- The program is oriented towards application for the workforce
- In general, graduates of the program meet the expectations of accounting employers.

6. Class Size

- The relative small size of classes creates an optimum environment for teaching and learning.

7. Advisory Committee

- The recent formation of an Advisory Committee can only serve to strengthen this program.

**AREAS OF ACCOUNTING TECHNICIAN CERTIFICATE AND DIPLOMA PROGRAM
THAT WHICH CAN BE IMPROVED (with recommendations)**

1. Advising

The Committee realizes the importance of effective advising practices to the overall success of students entering the Accounting Technician Program and therefore recommends:

- a) that in cases where students have choices of electives, the program coordinator should take into consideration the information that is relevant to the student's goals;
- b) that in the case where a student receives a "D" in a required course and is allowed to take subsequent courses, the program coordinator will discuss available options and carefully monitor the student's progress;
- c) that during the admission process, the program coordinator shall pay particular attention to pre-requisite knowledge of the applicants in relation to the difficulty of Accounting 121.

ACTION: Program Coordinator

2. Program Communications

The Committee noted the high number of faculty involved in the Accounting Technician Program and the difficulty in maintaining effective communications among all of the individuals in relation to overall program goals and general continuity. In an effort to better coordinate the mandate of the Accounting Technician Program the Committee strongly recommends:

- a) that all faculty involved in teaching Accounting Technician Program courses meet twice a year to discuss issues relating to the overall effectiveness of the program;
- b) that to foster better continuity between Williams Lake and Kamloops programs, the program coordinator hold regular meetings with Williams Lake faculty over issues of mutual concern.

ACTION: Program Coordinator, Program Faculty

3. Instructional Practices

Student surveys and comments expressed a concern over the lack of opportunity to evaluate the overall effectiveness of both individual courses, and the entire program. The Committee therefore recommends:

- a) that Accounting Technician Program faculty examine formal and informal course and program evaluation procedures in use in other UCC areas and adopt or adapt a system which will afford their students with annual opportunities to participate in program and course evaluations.

ACTION: Program Faculty

The Committee is concerned that over the past five years 36% of all students enrolled in ACCT 121 received a D, F, DNC or withdrew from the course, which is significantly higher than both the

UCC norm and any other course in the Accounting Technician Program. Consequently the Committee recommends:

- b) that Accounting Technician Program faculty review admission and grading / evaluation practices in this course.**

ACTION: Program Coordinator and Faculty

4. Work Experience

Graduates, current students and the external reviewer expressed strong concerns regarding the lack of practical experience and the opportunity to apply theoretical accounting principles "to real life situations". The Committee strongly recommends:

- a) that Accounting Technician Program faculty undertake a remedy to this situation. Ideally, a formal co-op program would best address these concerns. If a co-op component is not feasible, an appropriate practicum experience would suffice. If that is impossible, a capstone project should be included at the end of both 1st and 2nd year.**

ACTION: Program Coordinator and Faculty

5. Curriculum

In examining the curriculum for the Accounting Technician Program, the Committee discovered a number of areas where the curriculum could be better suited to accounting students. These included computing issues, vectoring concerns, and accounting related content and workload.

Workload

The student survey indicated that the second year of the program was far more difficult and onerous than first year. The Committee recommends:

- a) that Accounting Technician Program faculty examine the possibility of leveling the workload and the difficulty between the two years;**
- b) that Accounting Technician Program faculty seriously consider offering accounting-specific courses in the summer semester.**

ACTION: Program Coordinator and Faculty

Computing

There appears to be some overlap in content covered in BBUS 237 and ACCT 292, and therefore the Committee recommends:

- b) that Accounting Technician Program faculty examine the content and ensure that these two courses are independent of and separate from each other;**
- d) that the Accounting Technician Program faculty consult with their Program Advisory Committee to ensure that all computer related material is relevant to and current with accounting practices.**

ACTION: Program Coordinator and Faculty

Vectoring

In an effort to provide Accounting Technician Program students with more practical accounting related experiences the Committee recommends:

- e) that one section of BBUS 237 be revectorized to 2-2-0.**

ACTION: Program Coordinator and BBUS faculty

Accounting-related content

Currently BBUS 237 is an open section for all Business students. In an effort to provide Accounting Technician Program students with more practical accounting-related experiences, the Committee recommends:

- f) that an accounting-dedicated section of BBUS 237 be offered.**

ACTION: Program Coordinator and Faculty

The external review member of the Committee was particularly concerned that the program must include practical and current accounting skills. Therefore the Committee strongly recommends:

- g) that in consultation with the Program Advisory Committee, faculty should ensure that all accounting-related courses include such topics as payroll, Caseware, exposure to the preparation of a working paper file, budgeting, financial statements, e-commerce, and cash flow.**

ACTION: Faculty and Program Advisory Committee

General Skills

The Committee recognizes that there are certain general educational skills that all accounting certificate and diploma graduates should possess. Therefore, the Committee recommends the following:

- h) that since the ability to communicate effectively both orally and in the written mode are important skills in the work force, the Accounting Technician Program faculty examine ways to include these in second year courses;**
- i) that the Accounting Technician Program faculty investigate better ways of including teamwork, problem solving, time management and organizational skill development within the Accounting Technician courses;**
- j) that considering the difficult workload associated with the Accounting Technician Program, and the similarity in course content between ENGL**

161 and 162, and given that ENGL 162 is a five hour course and ENGL 161 is a four hour course, ENGL 162 be dropped as an option.

ACTION: Program Co-ordinator and Faculty

6.5. Laddering

The Committee noted a lack of clarity in the UCC Calendar description of laddering opportunities for students and therefore recommends:

- a) that the Program Coordinator review Calendar copy on laddering opportunities and make appropriate changes.**

ACTION: Program Coordinator

The Committee recognizes that one of the major strengths of the Accounting Technician Program is the opportunity for laddering and the value that this provides for students. However, all members of the Accounting Technician Program faculty were unanimous in their concern that UCC's goal of developing laddering opportunities for all certificate, diploma, and degree programs is not being adequately supported by administration. In particular Accounting Technician Program faculty felt they had to deal with an unreasonable amount of opposition from instructors and administrators who did not believe in the laddering concept when they developed their bridging program into the BBA degree. The Committee strongly recommends:

- b) that senior administration more clearly state their support for laddering and be prepared to intervene when opposition to this goal surfaces.**

ACTION: UCC Executive; Dean, Professional Schools; Associate Dean, School of Business

7.6. Tracking

In the course of the review, it became apparent through the number of envelopes returned from employers who were no longer in business and the high proportion of "Don't Knows" from those who did respond that the contact between the Accounting Technician Program faculty, former students and employers could be improved. The Committee therefore recommends:

- a) that the Accounting Technician Program Co-ordinator and faculty initiate and maintain a systematic and comprehensive system of tracking former students and identifying their employer destinations. Regular consultation with the UCC Institutional Research Office and the newly formed Program Advisory Committee will be helpful in this matter.**

ACTION: Program Co-ordinator and Faculty

APPENDIX A

METHODOLOGY

The data were collected in the following ways:

- 1) Consultation took place with Ivan Desjardins, Coordinator, Accounting Technician Certificate and Diploma Program on the design of the surveys.
- 2) Surveys were administered to Accounting Technician Certificate and Diploma Program faculty, former and current students, and employers. All data were processed using SPSS to achieve frequency rates and mean responses. Subjective comments for each group were recorded separately and anonymously. Former student data from 1995-1999 graduates of the program was summarized from Student Outcomes Reporting System (SORS) data, as provided by the Centre For Education Information, Standards and Services (CEISS).
- 3) "Descriptive Data" on the Accounting Technician Certificate and Diploma Program's objectives, course outlines, etc., were solicited from Dan Thompson, Chair, Accounting.
- 4) Data on annual enrolment figures, graduation rates, gender and grade distributions were provided by the Office of Institutional Research and Planning.
- 5) The following people associated with the program participated in the review process or were interviewed:

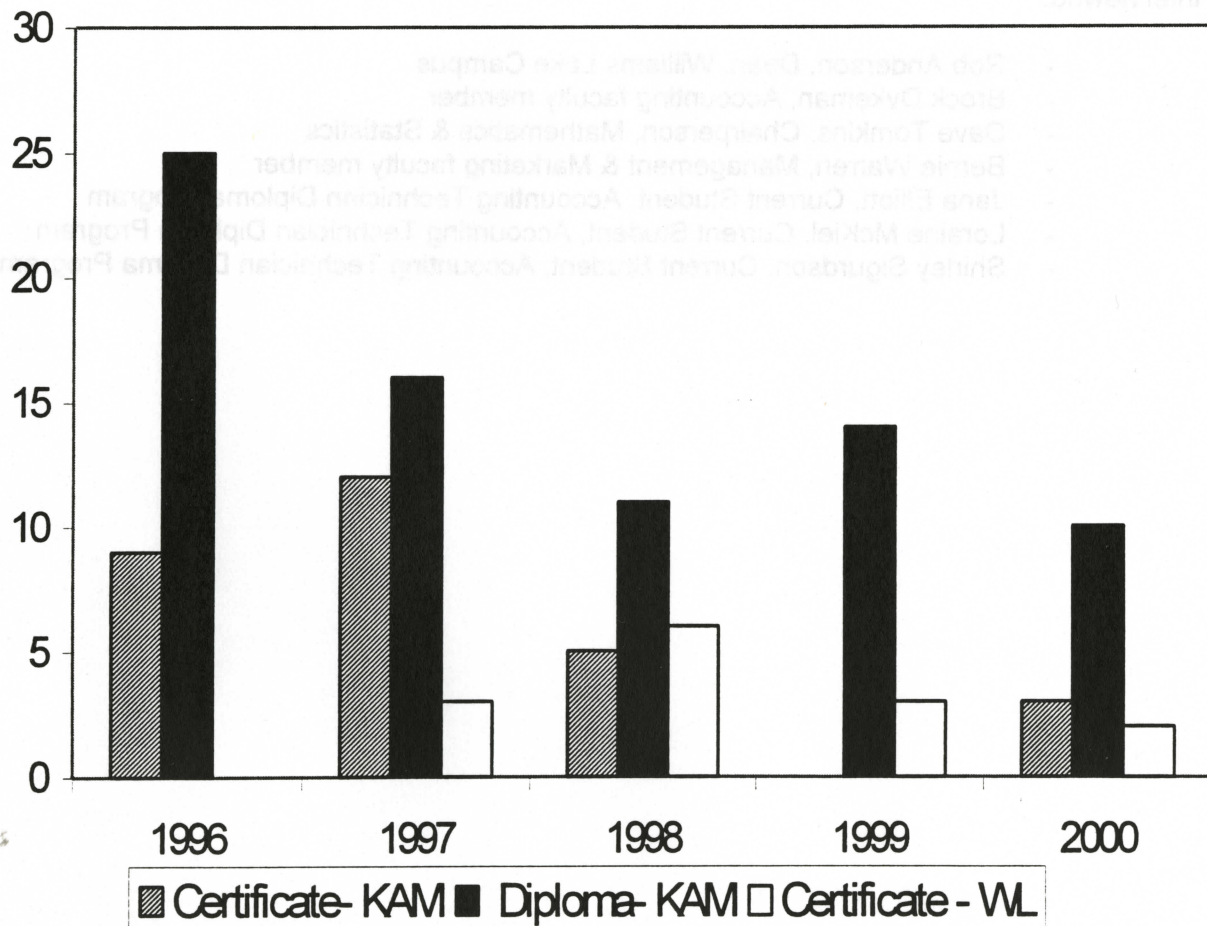
- Rob Anderson, Dean, Williams Lake Campus
- Brock Dykeman, Accounting faculty member
- Dave Tomkins, Chairperson, Mathematics & Statistics
- Bernie Warren, Management & Marketing faculty member
- Jana Elliott, Current Student, Accounting Technician Diploma Program
- Loraine McKiel, Current Student, Accounting Technician Diploma Program
- Shirley Sigurdson, Current Student, Accounting Technician Diploma Program

APPENDIX B GRADUATION FIGURES BY YEAR

(Source: UCC Convocation Guides 1996-2000)

Accounting Technician Certificate and Diploma -				
	Certificate- KAM	Diploma- KAM	Certificate - WL	TOTAL
1996	9	25	0	34
1997	12	16	3	31
1998	5	11	6	22
1999	0	14	3	17
2000	3	10	2	15
TOTAL	29	76	14	119

GRADUATION FIGURE



APPENDIX C PROGRESSION AND GRADUATION

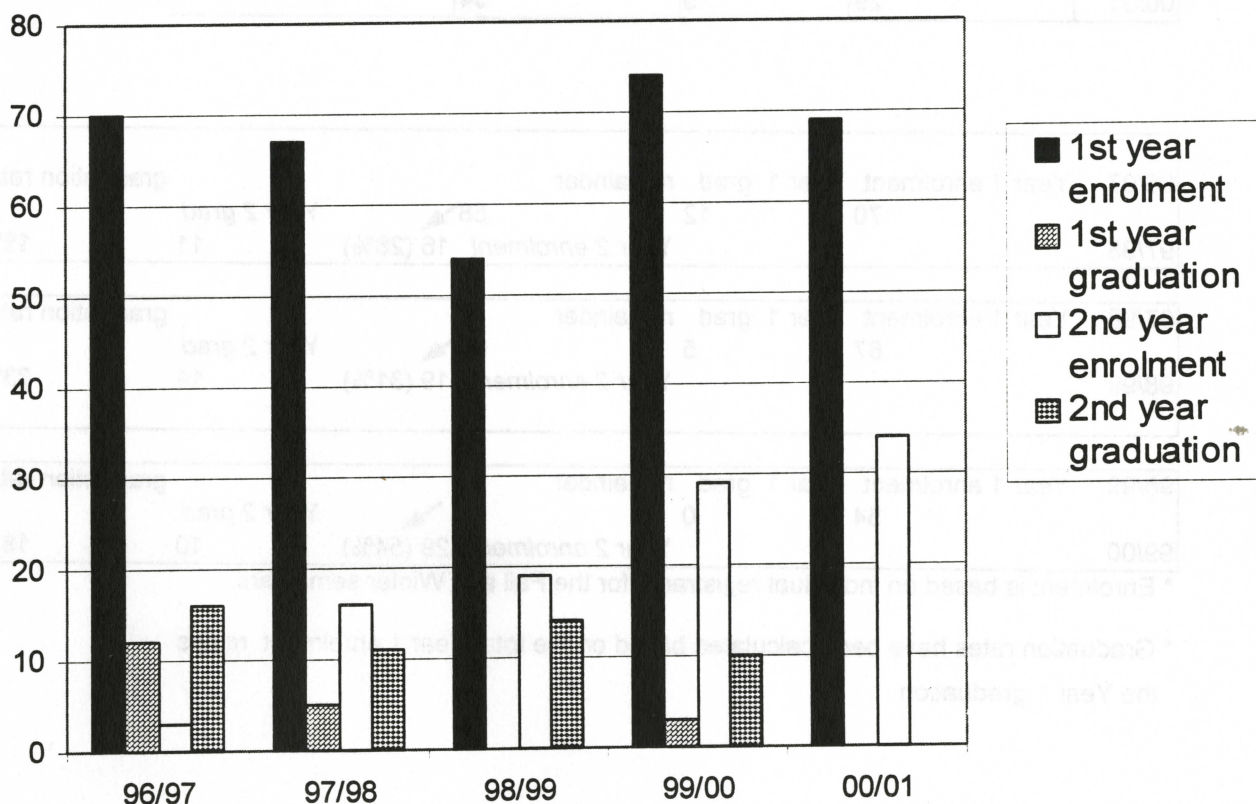
Kamloops Only

(Source: Colleague and UCC Convocation Guides)

	1st year enrolment	1st year graduation	2nd year enrolment	2nd year graduation
96/97	70	12	3	16
97/98	67	5	16	11
98/99	54	0	19	14
99/00	74	3	29	10
00/01	69		34	

* Enrolment is based on individual registrants for Fall and Winter semesters.

Promotion and Graduation Rates



COHORT PROGRESSION AND GRADUATION RATES

Kamloops Only

(Source: Colleague and UCC Convocation Guides)

YEAR 1 (Registrants at First year level)					
	CERTIFICATE		DIPLOMA		
	FT	PT	FT	PT	TOTAL
96/97	33	4	30	3	70
97/98	35	12	17	3	67
98/99	17	12	25	0	54
99/00	4	4	49	17	74
00/01	3	4	53	9	69
YEAR 2 (Registrants at second year level)					
	FT	PT	TOTAL		
96/97	28	4	32		
97/98	14	2	16		
98/99	14	5	19		
99/00	21	8	29		
00/01	29	5	34		

96/97	Year 1 enrolment	Year 1 grad	remainder		graduation rate
	70	12	58	Year 2 grad	
97/98			Year 2 enrolment 16 (28%)	11	19%

97/98	Year 1 enrolment	Year 1 grad	remainder		graduation rate
	67	5	62	Year 2 grad	
98/99			Year 2 enrolment 19 (31%)	14	23%

98/99	Year 1 enrolment	Year 1 grad	remainder		graduation rate
	54	0	54	Year 2 grad	
99/00			Year 2 enrolment 29 (54%)	10	19%

* Enrolment is based on individual registrants for the Fall and Winter semesters.

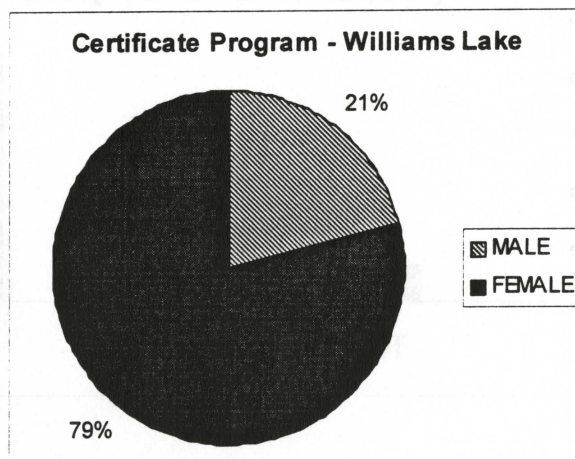
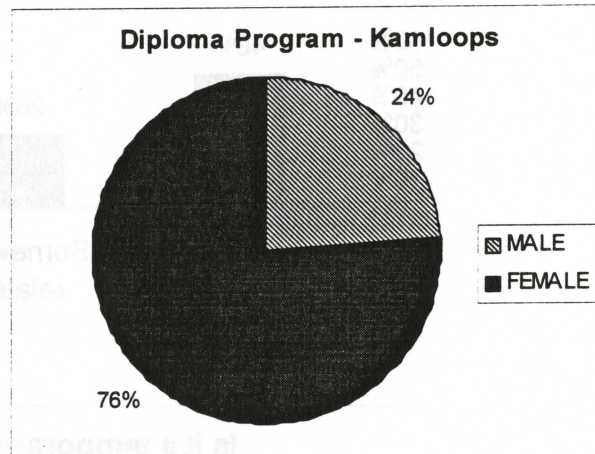
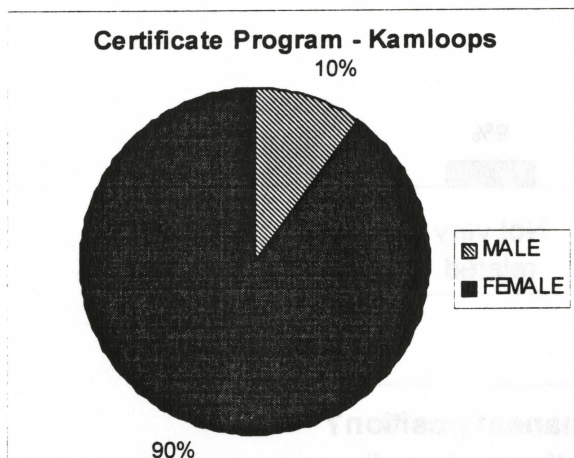
* Graduation rates have been calculated based on the total Year 1 enrolment minus the Year 1 graduation .

APPENDIX D GRADUATION GENDER BREAKDOWN

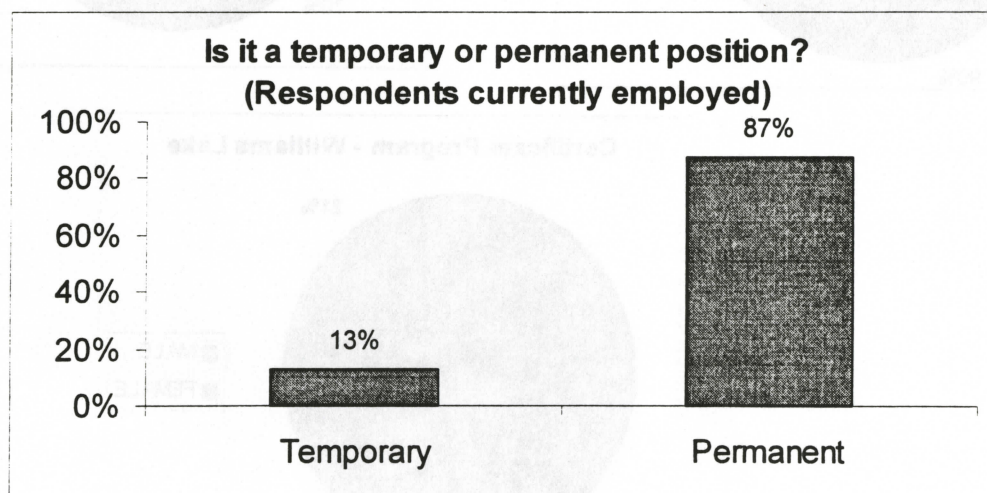
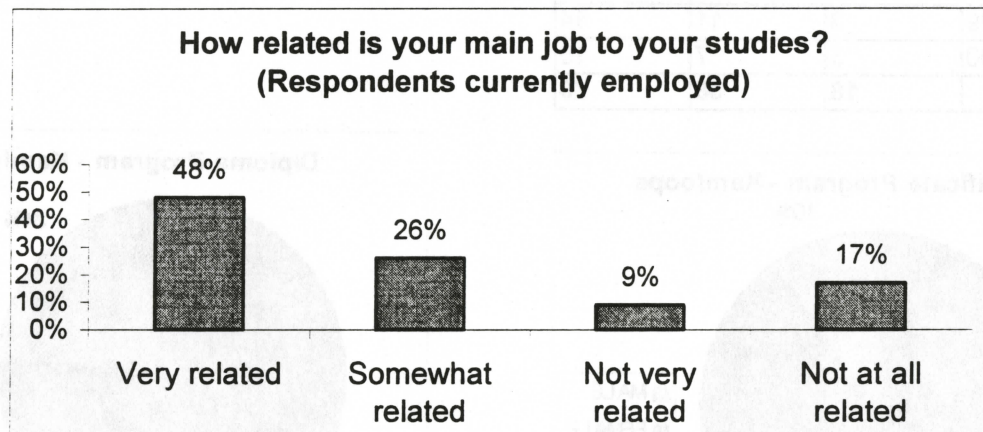
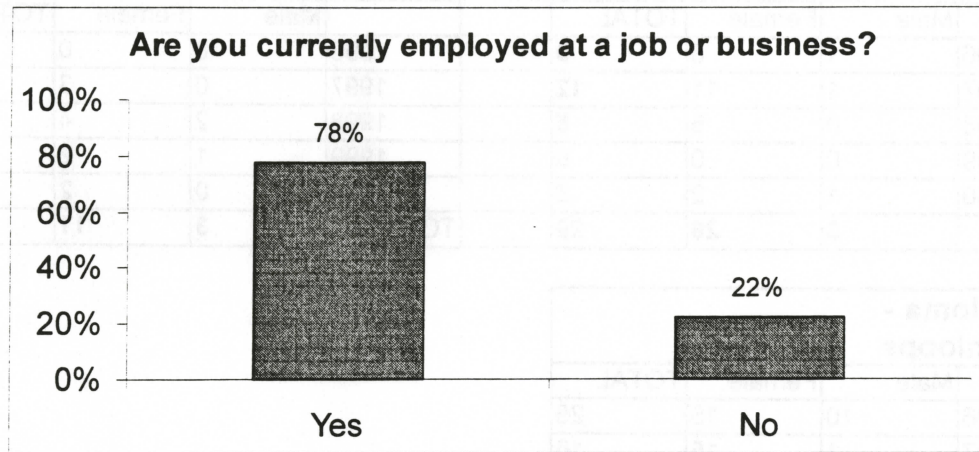
(Source: UCC Convocation Guides)

Certificate - Kamloops				Certificate - Williams Lake			
	Male	Female	TOTAL		Male	Female	TOTAL
1996	1	8	9	1996	0	0	0
1997	1	11	12	1997	0	3	3
1998	0	5	5	1998	2	4	6
1999	0	0	0	1999	1	2	3
2000	1	2	3	2000	0	2	2
TOTAL	3	26	29	TOTAL	3	11	14

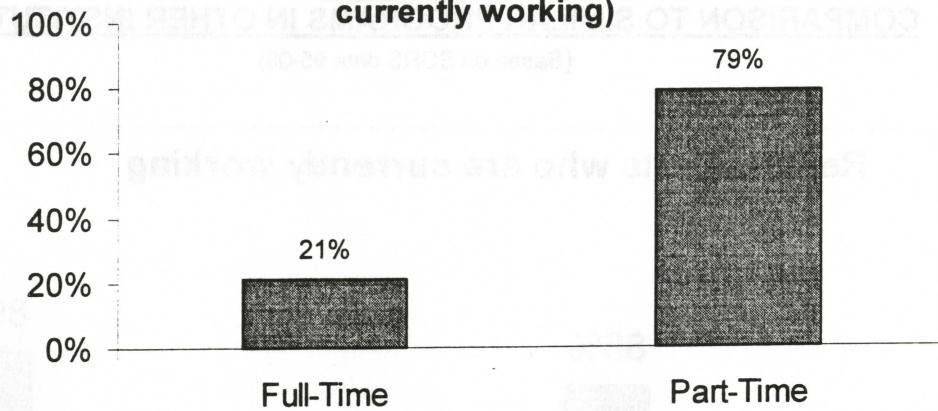
Diploma - Kamloops			
	Male	Female	TOTAL
1996	10	15	25
1997	1	15	16
1998	1	10	11
1999	3	11	14
2000	3	7	10
TOTAL	18	58	76



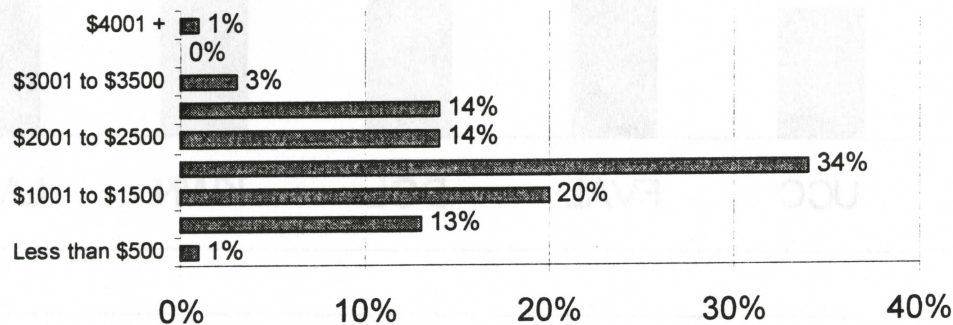
APPENDIX E
FORMER STUDENTS EMPLOYMENT RELATED DATA
(FROM SORS 95-00)



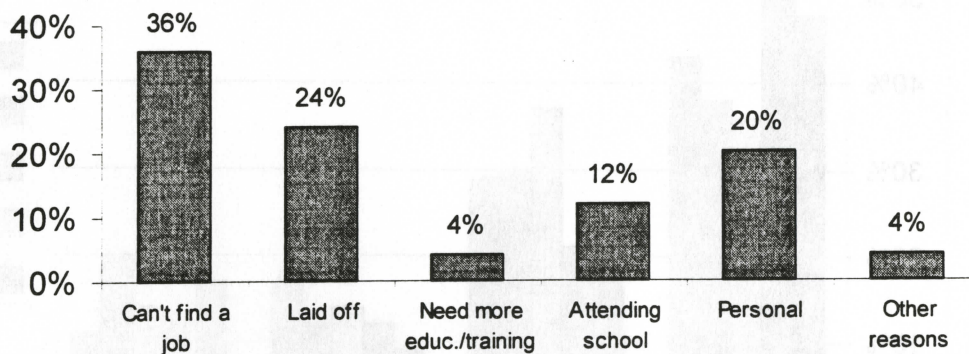
Labor Force Statistics (Respondents who are currently working)



Gross monthly income from main job before deductions



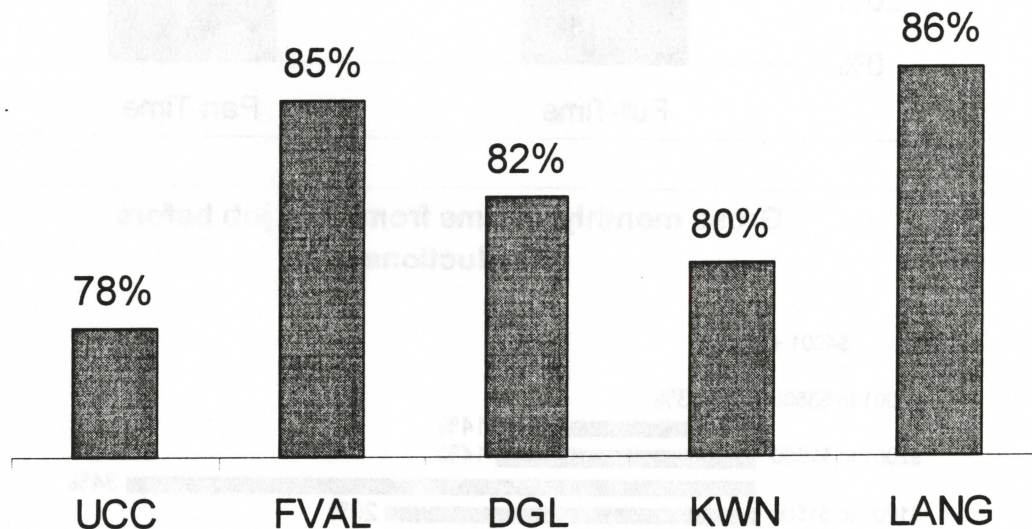
What is the main reason you are not working. (Respondents who are not currently working)



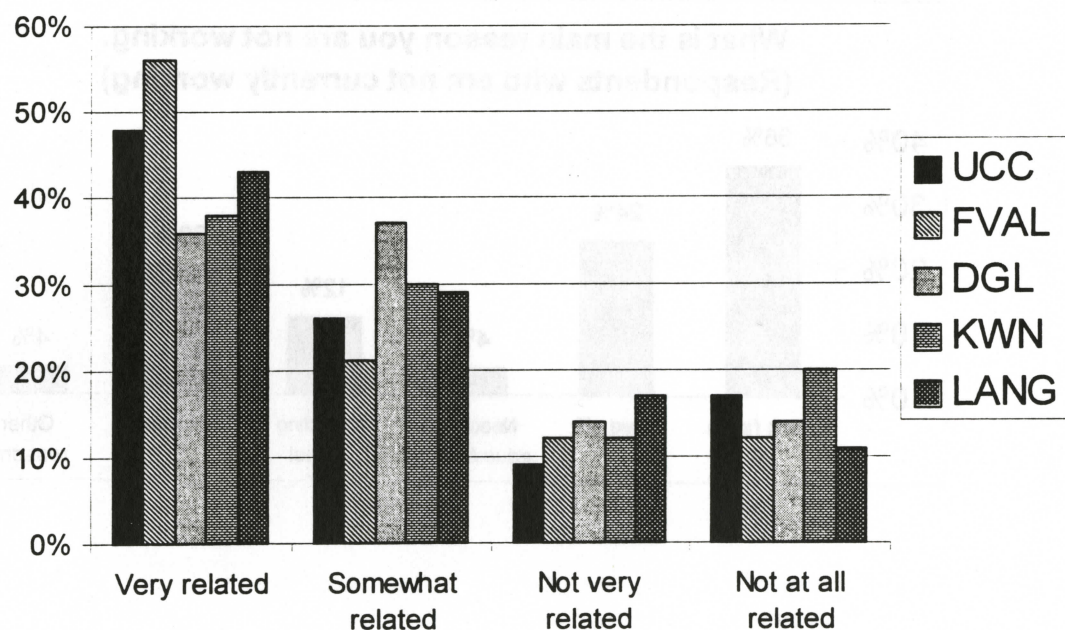
APPENDIX F COMPARISON TO SIMILAR PROGRAMS IN OTHER INSTITUTIONS

(Based on SORS data 95-00)

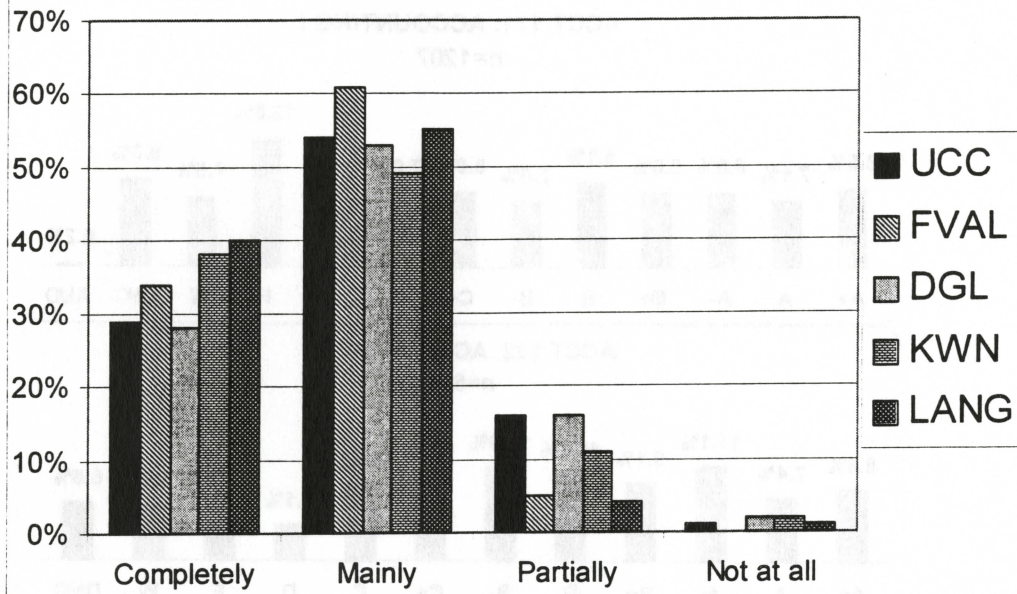
Respondents who are currently working



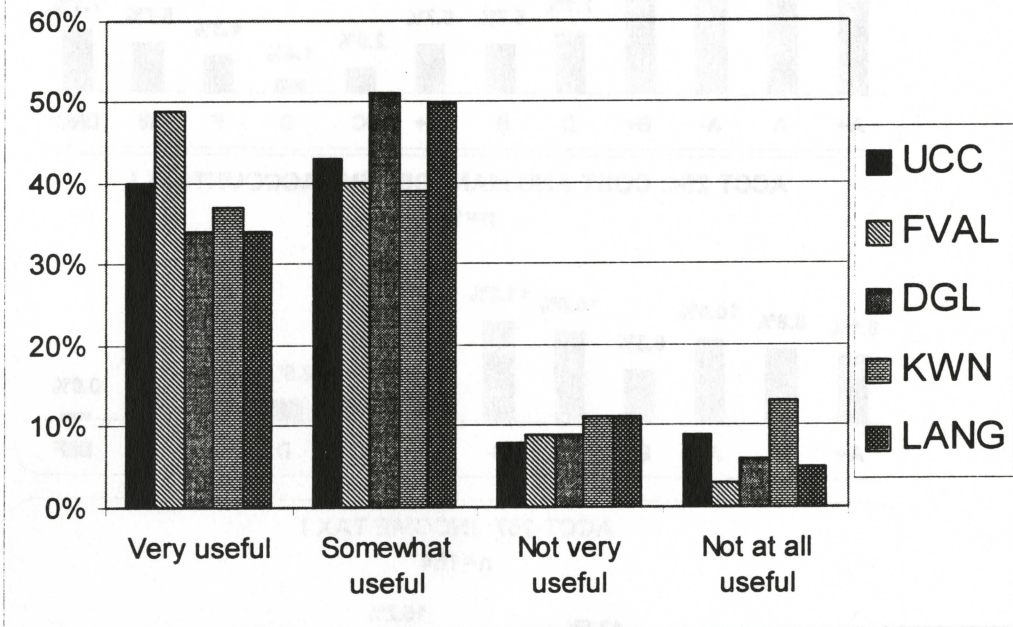
How related is your main job to your studies?



How satisfied were you with your studies in your program at our institution?



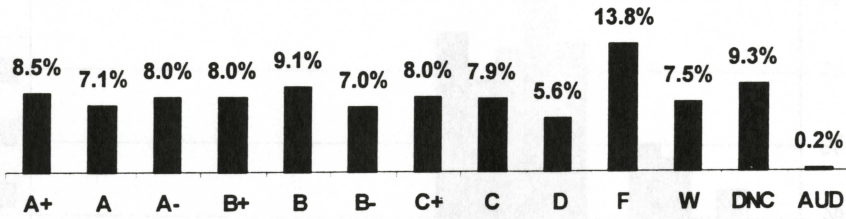
How useful was your training in performing your job?



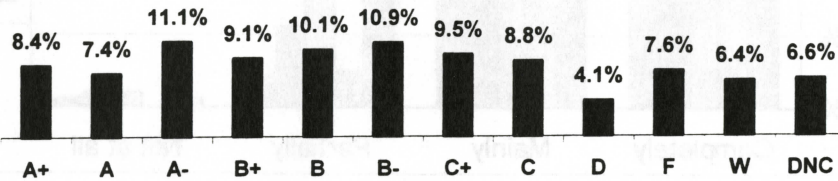
APPENDIX G

GRADE DISTRIBUTIONS: 95/FA – 00/WI BY COURSE

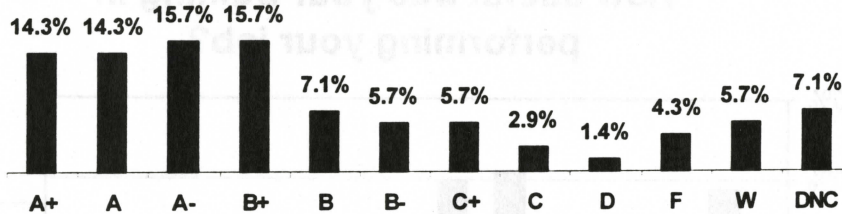
ACCT 121: ACCOUNTING I
n=1207



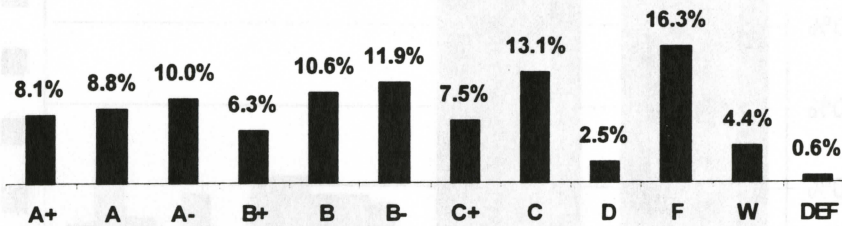
ACCT 122: ACCOUNTING II
n=514



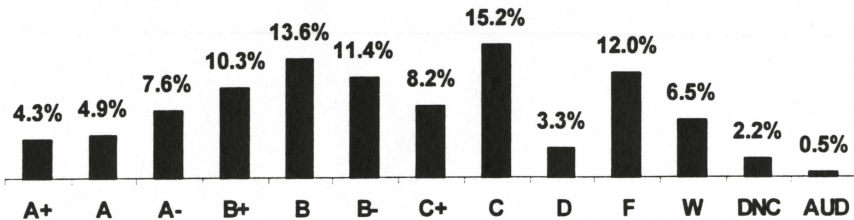
ACCT 192: ACCOUNTING SYSTEMS I
n=70



ACCT 254: COST AND MANAGEMENT ACCOUNTING I
n=160

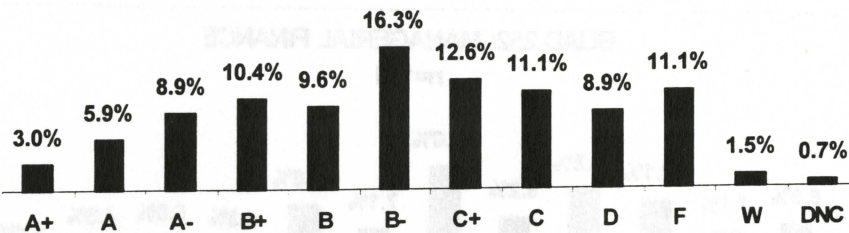


ACCT 257: INCOME TAX I
n=184

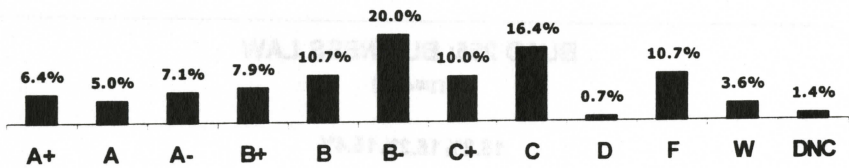


GRADE DISTRIBUTIONS: 95/FA – 00/WI BY COURSE

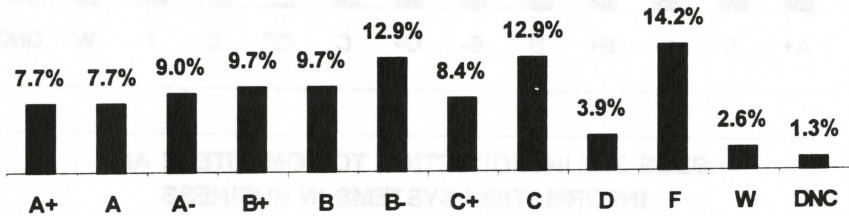
ACCT 262: AUDITING
n=135



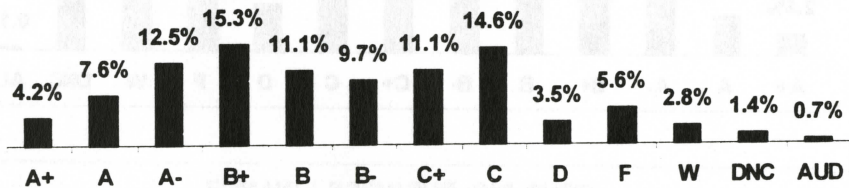
ACCT 264: COST AND MANAGEMENT ACCOUNTING II
n=140



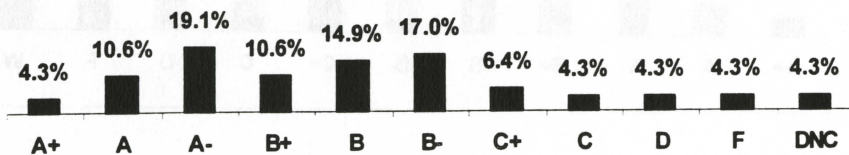
ACCT 265: ACCOUNTING IV
n=155



ACCT 267: INCOME TAX II
n=144



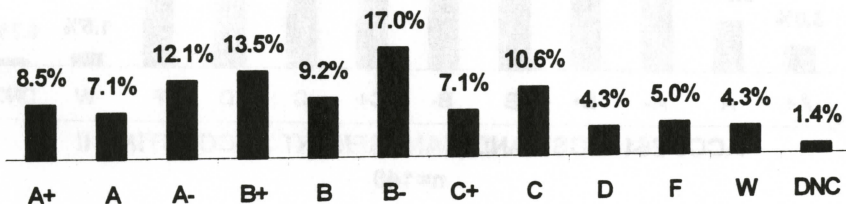
ACCT 292: ACCOUNTING SYSTEMS II
n=47



GRADE DISTRIBUTIONS: 95/FA – 00/WI BY COURSE

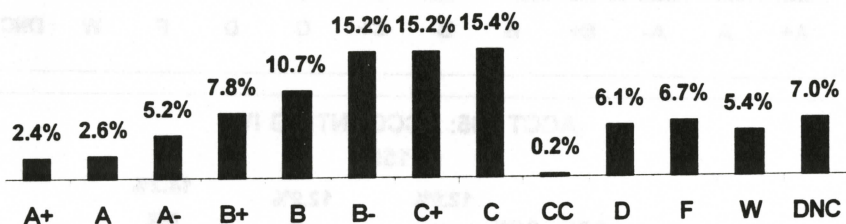
BUAD 252: MANAGERIAL FINANCE

n=141



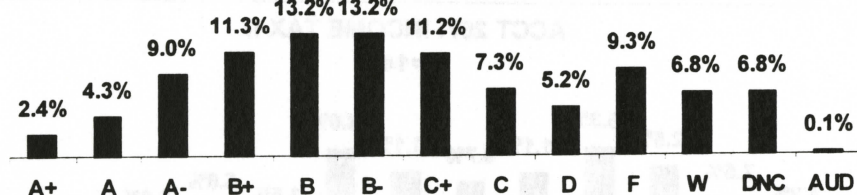
BUAD 255: BUSINESS LAW

n=460



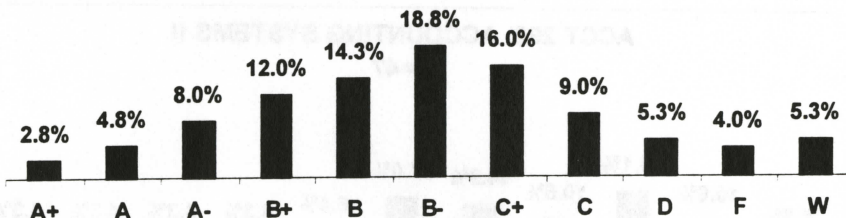
BBUS 237: INTRODUCTION TO COMPUTERS AND INFORMATION SYSTEMS IN BUSINESS

n=1360



BBUS 312: BUSINESS FINANCE

n=400



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