Zero Textbook Cost (ZTC) Acceleration Grant Collaboration Cohort Business Final Report

Table of Contents

Zero Textbook Cost (ZTC) Acceleration Grant Collaboration Cohort Business Final Report 1

Introduction 3

Collaboration Cohort Purpose 3

Business Collaboration Cohort – Member Colleges and ZTC Pathways 3

Status of Required Courses Specified in the Business Administration Transfer Model Curriculum at Cohort Colleges 4

Financial Accounting (C-ID ACCT 110) 4
Managerial Accounting (C-ID ACCT 120) 4
Business Law (C-ID BUS 125) or Legal Environment of Business (C-ID BUS 120) 4
Business Law (C-ID BUS 125) 4
Legal Environment of Business (C-ID BUS 120) 5
Finite Mathematics (C-ID MATH 130) or Business Calculus (C-ID MATH 140) 5
Finite Mathematics (C-ID MATH 130) 5
Business Calculus (C-ID MATH 140) 5
Microeconomics (C-ID ECON 201) 5
Macroeconomics (C-ID ECON 202) 5
Statistics (C-ID MATH 110) 5
Introduction to Business (C-ID BUS 110) or Business Communication (C-ID BUS 115) 5
Introduction to Business (C-ID BUS 110) 5
Business Communication (C-ID BUS 115) 6
Additional Courses 6

Conclusions 6

Appendix 1 – Courses Specified in the Business Administration Transfer Model Curriculum (TMC) 7

Appendix 2 – Resources in use or Identified by Business Collaboration Cohort Colleges 8

Appendix 3 – Available OER for Courses Specified in the Business Administration Transfer Model Curriculum 9

Financial Accounting (C-ID ACCT 110) 9
Managerial Accounting (C-ID ACCT 120) 9
Business Law (C-ID BUS 125) or Legal Environment of Business (C-ID BUS 120) 9
Finite Mathematics (C-ID MATH 130) OR Business Calculus (C-ID MATH 140) 10
Principles of Microeconomics (C-ID ECON 201) 10
Principles of Macroeconomics (C-ID ECON 202) 10
Introduction to Statistics (C-ID MATH 110) 10

Introduction to Business (C-ID BUS 110) OR Business Communication (C-ID BUS 115) 10
Appendix 4 – Anticipated New Open Educational Resources 11
Appendix 5 – ZTC Acceleration Grant Business Collaboration Cohort Memo 12
Cohort Participants and Data Collection 12
Cohort Convening 12
Findings 12
Required Core Courses 13
Additional Courses 14
Conclusions 15

INTRODUCTION

The Business Collaboration Cohort consisted of nine colleges. All but one of the colleges are working on the same pathway, the Business Administration Associate of Science for Transfer (AS-T) degree. Two of the colleges are also working on other local certificates and/or degrees and one is working on a local degree.

COLLABORATION COHORT PURPOSE

The Academic Senate for California Community Colleges (ASCCC) Open Educational Resources Initiative (OERI) facilitated the work of the ZTC Acceleration Grant Business Collaboration Cohort. Although this process was introduced to prevent the duplication of effort, it also provides a means to ensure the awareness of available OER and other sustainable means of achieving ZTC status, share OER development plans, and identify opportunities for collaboration across colleges. At the conclusion of the cohort process, the OERI will provide a report to the California Community Colleges Chancellor's Office (CCCCO) that will document the work of the cohort, verify the absence of duplicative plans, and/or delineate how duplication will be prevented or minimized.

BUSINESS COLLABORATION COHORT – MEMBER COLLEGES AND ZTC PATHWAYS

The Business Collaboration Cohort consisted of the following colleges that are working on the specified pathways:

- East Los Angeles College (ELAC) - Business Administration Associate of Science for Transfer (AS-T)
- Folsom Lake College (Folsom) – Business Administration AS-T
- Los Angeles Mission College (LAMC) - Business Administration Associate of Arts
- Merced College - Business Administration AS-T
- MiraCosta College - Business Administration AS-T, Marketing certificate and degree, Management certificate and degree
- Mission College - Business Administration AS-T
- Norco College - Business Administration AS-T, Business Information Worker AA
- Ohlone College - Business Administration AS-T
- Reedley College - Business Administration AS-T

The ASCCC OERI collected course level data for each of the courses in the pathway including current ZTC status, adopted resources, and plans to convert a course to ZTC to identify overlap and areas of potential collaboration. Since most of colleges are focused on establishing a Business Administration AS-T ZTC pathway, the courses were grouped using the Business Administration Transfer Model Curriculum (TMC) to identify commonalities. It was determined that the potential for overlap within the other certificates and degrees that colleges were working on was minimal.

STATUS OF REQUIRED COURSES SPECIFIED IN THE BUSINESS ADMINISTRATION TRANSFER MODEL CURRICULUM AT COHORT COLLEGES

The status and plans for the required Business Administration AS-T courses are listed below. Only colleges that indicated a specific course is part of their ZTC pathway are included below.

Financial Accounting (C-ID ACCT 110)
While several colleges are creating homework, the textbooks in use vary and may use different terminology. In addition, the platforms selected for the development of homework may also differ.

- ZTC - Folsom (Creating/updating videos. Creating homework.), Merced, Mission, Ohlone
- Adopting OpenStax Principles of Financial Accounting – ELAC (Creating homework.), MiraCosta (Developing ancillaries and interactive activities.)
- Plan pending – LAMC
- Curating OER to meet local needs - Reedley
- Creating new OER - Norco

Managerial Accounting (C-ID ACCT 120)
While several colleges are creating homework, the textbooks in use vary and may use different terminology. In addition, the platforms selected for the development of homework may also differ.

- ZTC – ELAC, Folsom (Creating/updating videos. Creating homework.), Merced, Mission, Ohlone
- Plan pending - LAMC
- Adopting OpenStax Principles of Managerial Accounting. MiraCosta (Developing ancillaries and interactive activities.)
- Plan pending - LAMC
- Curating OER to meet local needs - Reedley
- Creating new OER - Norco

Business Law (C-ID BUS 125) or Legal Environment of Business (C-ID BUS 120)
Business Law (C-ID BUS 125)
Limited faculty time to dedicate to this work has resulted in no plans for collaboration at this time.

- ZTC – ELAC, Folsom, Merced, Ohlone
- Plan pending – LAMC, Mission
- Adopting class sets and library resources until we can find/create quality OER - Reedley
- Creating new OER - Norco

Legal Environment of Business (C-ID BUS 120)

The following colleges' plans appear to be non-duplicative.

- Adopting existing unspecified OER. Creating lecture slides, classroom activities/discussion/cases slides, updated cases (with DEI focus), class discussion guides, quiz banks, and exams. - MiraCosta
- Exploring available OER. Looking to adopt but may create if quality OER is not available. – Reedley

Finite Mathematics (C-ID MATH 130) or Business Calculus (C-ID MATH 140)

Finite Mathematics (C-ID MATH 130)

- ZTC – Ohlone
- OER starting point to be determined – ELAC, Merced, Reedley

Business Calculus (C-ID MATH 140)

- ZTC – MiraCosta, Mission
- OER starting point to be determined – ELAC, Folsom, Merced

Microeconomics (C-ID ECON 201)

- ZTC – ELAC, Folsom, LAMC, MiraCosta, Ohlone
- OER starting point to be determined – Merced, Reedley
- Creating new OER - Norco

Macroeconomics (C-ID ECON 202)

- ZTC – ELAC, Folsom, LAMC, MiraCosta, Ohlone
- OER starting point to be determined – Folsom, Merced, Reedley
- Creating new OER - Norco

Statistics (C-ID MATH 110)

- ZTC – ELAC, Mission, Ohlone
- OER starting point to be determined – LAMC, Merced, Reedley
- Adopting Introductory Business Statistics 2e and creating lecture slides, homework problems, data sets, quiz banks, and exams - MiraCosta
- Creating new OER - Norco

Introduction to Business (C-ID BUS 110) or Business Communication (C-ID BUS 115)

Introduction to Business (C-ID BUS 110)

The following colleges' plans appear to be non-duplicative.

- ZTC – ELAC, Folsom (Creating auto-graded homework, quizzes, and exams.), LAMC, Merced, MiraCosta, Norco, Ohlone
- Adapting OpenStax Introduction to Business - Reedley
- Plan pending - Mission

Business Communication (C-ID BUS 115)

The following colleges' plans appear to be non-duplicative.

- ZTC – LAMC, MiraCosta, Norco
- Plan pending - Mission

Additional Courses

Additional courses that are currently ZTC were excluded from the following list.

- LAMC: Microsoft Office Suite – Plan pending
- LAMC: Human Capital Management – Plan pending
- Norco: Computer Applications for Business – plan pending
- Norco: C-ID BSOT 126X Workplace Communication – plan pending
- Norco: C-ID BSOT 120X Keyboarding II – plan pending
- Norco: C-ID BSOT 106X MS Outlook – plan pending
- Norco: Computers for Beginners – plan pending
- Norco: C-ID BSOT 112 X MS Excel I – plan pending
- Norco: C-ID BSOT 122 X MS Excel II – plan pending

CONCLUSIONS

The Business Collaboration Cohort convened synchronously via Zoom on April 25, 2024. The ASCCC OERI presented the group with the results of the data collection process and asked for clarity where data were missing. In addition, the ASCCC OERI presented available OER for the cohort's consideration. A follow-up meeting was held to discuss collaborative opportunities on September 16, 2024.

The ASCCC OERI recommends that the cohort participants share any resources that they are using to begin their efforts along with any frameworks for new OER creation that might be useful to other participants. Many of the C-ID aligned courses are currently ZTC and the majority of proposed projects focus on creating local adaptations of existing texts and/or creating supplemental materials. The ASCCC OERI recommends that colleges continue to share project progress for consideration as they complete their ZTC work. In addition, the ASCCC OERI recommends that any college with "plan pending" listed in the section above review the cohort plans and consider adoption before OER creation.

APPENDIX 1 – COURSES SPECIFIED IN THE BUSINESS ADMINISTRATION TRANSFER MODEL CURRICULUM (TMC)

Title	C-ID Designation
Financial Accounting	ACCT 110
Managerial Accounting	ACCT 120
Business Law or Legal Environment of Business	BUS 125 or BUS 120
Finite Mathematics or Business Calculus or A math course (excluding Statistics) articulated for the Business major at a CSU campus	MATH 130 or MATH 140 or Not applicable
Microeconomics	ECON 201
Macroeconomics	ECON 202
Statistics	MATH 110
Introduction to Business or Business Communication	BUS 110 or BUS 115

APPENDIX 2 – RESOURCES IN USE OR IDENTIFIED BY BUSINESS COLLABORATION COHORT COLLEGES

Resource	Course(s)	College(s)
ACCT 303: Financial Accounting (Black)	Financial Accounting (C-ID ACCT 110)	Folsom Lake
OpenStax Principles of Managerial Accounting	Managerial Accounting (C-ID ACCT 120)	East LA
ACCT 311 Managerial Accounting (Black)	Managerial Accounting (C-ID ACCT 120)	Folsom Lake
OpenStax Introduction to Business; Introduction to Business (OpenStax) – LibreTexts (CC BY 4.0)	Intro to Business (C-ID BUS 110)	East LA, LA Mission, MiraCosta, Ohlone Reedley
Business Communication for Success	Business Communication (C-ID BUS 115)	LA Mission
Foundations of Bus Law and the Legal Environment	Business Law (C-ID BUS 125)	Ohlone
Business law I Essentials (Varbrune, M. et al., 2019, web version 2022.) – OpenStax (CC BY-NC-SA)	Business Law (C-ID BUS 125)	East LA
Business Law and the Legal Environment (CC BY-NC-SA)	Business Law (C-ID BUS 125)	East LA
Entrepreneurship (OpenStax) (CC BY)	Small Business Entrepreneurship	LA Mission
Principles of Marketing (OpenStax) (CC BY)	Principles of Marketing	LA Mission

APPENDIX 3 – AVAILABLE OER FOR COURSES SPECIFIED IN THE BUSINESS ADMINISTRATION TRANSFER MODEL CURRICULUM

The following list provides examples of existing Open Educational Resources (OER) that can be used for the indicated courses. The structure presented here aligns with the Business Administration Transfer Model Curriculum. Access curated collections of resources for Business at Open Educational Resources and Business and find additional information about OER for the Business Administration AS-T at OER and the Business Administration TMC.

Financial Accounting (C-ID ACCT 110)

- Financial Accounting (University of Minnesota Libraries Publishing) (CC BY-NC-SA)
- Principles of Accounting, Volume 1: Financial Accounting (OpenStax) (CC BY-NC-SA)

Managerial Accounting (C-ID ACCT 120)

- Managerial Accounting (University of Minnesota Libraries Publishing) (CC BY-NC-SA)
- Principles of Accounting, Volume 2: Managerial Accounting (OpenStax) (CC BY-NC-SA)

Business Law (C-ID BUS 125) or Legal Environment of Business (C-ID BUS 120)
Business Law

- Fundamentals of Business Law (Randall et al., 2020) – LibreTexts (CC BY)
- Foundations of Business Law and the Legal Environment (Saylor Foundation) (CC BY-NC-SA)
- Business law I Essentials (Varbrune, M. et al., 2019, web version 2023) – OpenStax (CC BY-NC-SA)

Legal Environment of Business

- The Legal and Ethical Environment of Business (Lau and Johnson, 2011) – Saylor Foundation (CC BY-NC-SA)
- Business Ethics (Byars, S. et al., 2018, web version updated 2024) – Openstax (CC BY 4.0)

Finite Mathematics (C-ID MATH 130) OR Business Calculus (C-ID MATH 140)
Finite Mathematics

- Applied Finite Mathematics (Sekhon and Bloom, 2016) (CC BY)
- Finite Math – Lumen Learning (Licenses vary)

Business Calculus

- Applied Calculus (Calaway, Hoffman, and Lippman) (CC BY)

Principles of Microeconomics (C-ID ECON 201)

- Principles of Microeconomics 3e (Greenlaw and Shapiro, 2022) (OpenStax) (CC BY 2.0)

Principles of Macroeconomics (C-ID ECON 202)

- Principles of Macroeconomics 3e (Greenlaw and Shapiro, 2022) (OpenStax) (CC BY 2.0)

Introduction to Statistics (C-ID MATH 110)

- OpenIntro Statistics (Diez, Barr, and Cetinkaya-Rundel) (CC BY-SA)
- Introductory Statistics (OpenStax) – LibreTexts (CC BY 4.0)
- Foundations in Statistical Reasoning (Kaslik) – LibreTexts (CC BY-SA-NC)

Introduction to Business (C-ID BUS 110) OR Business Communication (C-ID BUS 115)
Introduction to Business

- Introduction to Business (OpenStax)
- Fundamentals of Business 4th edition (Poff, Virginia Tech Libraries, 2023) (CC BY-NC-SA)
- Exploring Business (Saylor Academy, 2016) (CC BY-NC-SA)
- Business Fundamentals (McCubbrey, University of Denver, 2022) (CC BY 3.0)

Business Communication

- Business Communication for Success (Saylor Academy, 2010) (CC BY-NC-SA)
- Media Innovation and Entrepreneurship (Schaffer M. et al., 2019, with updates in 2020) (CC BY, except where otherwise noted).
- Business English for Success (McLean S., 2011) Saylor Foundation (CC-BY-NC-SA)

APPENDIX 4 – ANTICIPATED NEW OPEN EDUCATIONAL RESOURCES

Course(s) (C-ID is listed if applicable)	Project	College(s)
ACCT 110 Financial Accounting	Creating homework to support OpenStax Principles of Financial Accounting	East LA
ACCT 110 Financial Accounting	Creating/updating videos and creating homework to support ACCT 301: Financial Accounting (Black)	Folsom Lake
ACCT 110 Financial Accounting	Developing ancillaries and interactive activities to support OpenStax Principles of Financial Accounting	MiraCosta
ACCT 120 Managerial Accounting	Developing ancillaries and interactive activities to support ACCT 311 Managerial Accounting (Black)	Folsom Lake
ACCT 120 Managerial Accounting	Developing ancillaries and interactive activities to support OpenStax Principles of Managerial Accounting	MiraCosta
BUS 110 Introduction to Business	Creating auto-graded homework, quizzes, and exams to support OpenStax Introduction to Business	Folsom Lake
BUS 110 Introduction to Business	Revising OpenStax Introduction to Business to include information regarding out AI can be used in business.	Reedley
BUS 120 Legal Environment of Business	Creating lecture slides, classroom activities/discussion/cases slides, updated cases (with DEI focus), class discussion guides, quiz banks, and exams.	MiraCosta
MATH 110 Introduction to Statistics	Adopting Introductory Business Statistics 2e and creating lecture slides, homework problems, data sets, quiz banks, and exams	MiraCosta

APPENDIX 5 – ZTC ACCELERATION GRANT BUSINESS COLLABORATION COHORT MEMO

Academic Senate for California Community Colleges
One Capitol Mall, Suite 230 Sacramento, CA 95814
(916) 445-4753 *info@asccc.org* *www.asccc.org*

DATE: November 7, 2024
NAME: Chad Funk, Program Specialist
ADDRESS: 1102 Q Street, Sacramento, California 95811
SUBJECT: Business ZTC Acceleration Grant Collaboration Cohort
ASCCC OERI FACILITATOR: Shagun Kaur, ASCCC OERI Project Facilitator

Cohort Participants and Data Collection
The following colleges participated in the Business Collaboration Cohort and all are working on establishing a Business Administration Associate of Science for Transfer (AS-T) Zero Textbook Cost (ZTC) pathway:

- East Los Angeles College (ELAC)
- Folsom Lake College (FLC)
- Los Angeles Mission College (LAMC)
- Merced College
- MiraCosta College
- Mission College
- Norco College
- Ohlone College
- Reedley College

The ASCCC OERI collected course level data for each of the courses in the pathway including current ZTC status, adopted resources, and plans to convert a course to ZTC to identify overlap and areas of potential collaboration. Since all colleges are converting the Business Associate of Science for Transfer (AS-T), the courses were grouped using the Business Transfer Model Curriculum (TMC) to identify commonalities.

Cohort Convening
The Business Collaboration Cohort convened synchronously via Zoom on April 25, 2024. The ASCCC OERI presented the group with the results of the data collection process and asked for clarity where data were missing. In addition, the ASCCC OERI presented available OER for the cohort's consideration. A follow-up meeting was held to discuss collaborative opportunities on September 16, 2024.

Findings
The status and plans for the required Business AS-T courses are listed below. Courses outside of the accounting and business disciplines are excluded.

Required Core Courses

Only colleges that indicated a specific course is part of their ZTC pathway are included below.

Financial Accounting (C-ID ACCT 110)

While several colleges are creating homework, the textbooks in use vary and may use different terminology. In addition, the platforms selected for the development of homework may also differ.

- ELAC - Adopting OpenStax Principles of Financial Accounting. Creating homework.
- FLC – ZTC. Creating/updating videos. Creating homework.
- LAMC – Plan pending
- Merced – ZTC
- MiraCosta – Adopting OpenStax Principles of Financial Accounting. Developing ancillaries and interactive activities.
- Mission – ZTC
- Norco – Creating new OER
- Ohlone – ZTC
- Reedley – Curating OER to meet local needs.

Managerial Accounting (C-ID ACCT 120)

While several colleges are creating homework, the textbooks in use vary and may use different terminology. In addition, the platforms selected for the development of homework may also differ.

- ELAC – ZTC
- FLC – ZTC. Creating/updating videos. Creating homework.
- LAMC – Plan pending
- Merced – ZTC
- MiraCosta – Adopting OpenStax Principles of Managerial Accounting. Developing ancillaries and interactive activities.
- Mission – ZTC
- Norco – Creating new OER
- Ohlone – ZTC
- Reedley – Curating and remixing OER to meet local needs.

Business Law (C-ID BUS 125)

Limited faculty time to dedicate to this work has resulted in no plans for collaboration at this time.

- ELAC – ZTC
- FLC – ZTC
- LAMC – Plan pending
- Merced – ZTC

- Mission – Plan pending
- Norco – Creating new OER
- Ohlone – ZTC
- Reedley –Adopting class sets and library resources until we can find/create quality OER.

Legal Environment of Business (C-ID BUS 120)
The following colleges' plans appear to be non-duplicative.

- MiraCosta – Adopting existing unspecified OER. Creating lecture slides, classroom activities/discussion/cases slides, updated cases (with DEI focus), class discussion guides, quiz banks, and exams.
- Reedley – Exploring available OER. Looking to adopt but may create if quality OER is not available.

Introduction to Business (C-ID BUS 110)
The following colleges' plans appear to be non-duplicative.

- ELAC – ZTC
- FLC – ZTC. Creating auto-graded homework, quizzes, and exams.
- LAMC – ZTC
- Merced – ZTC
- MiraCosta – ZTC. Updating existing unspecified OER.
- Mission – Plan pending.
- Norco – ZTC
- Ohlone – ZTC
- Reedley – Revising OpenStax Introduction to Business

Business Communication (C-ID BUS 115)
The following colleges' plans appear to be non-duplicative.

- LAMC – ZTC
- MiraCosta – ZTC
- Mission – Plan pending
- Norco – ZTC

Additional Courses

Additional courses that are currently ZTC were excluded from the following list.

- LAMC: Microsoft Office Suite – Plan pending
- LAMC: Human Capital Management – Plan pending
- LAMC: Principles of Marketing – Plan pending
- MiraCosta: Human Resources Management – Plan pending

- MiraCosta: Retail Management – Plan pending
- MiraCosta: Human Relations in Business – Plan pending
- MiraCosta: Marketing – Plan pending
- MiraCosta: Personal Selling – Plan pending
- MiraCosta: Business Promotion – Adapting Digital Marketing Strategy (Dolbec)
- MiraCosta College - BUS 204 Business Statistics – plan pending

Conclusions
The ASCCC OERI recommends that the cohort participants share any resources that they are using to begin their efforts along with any frameworks for new OER creation that might be useful to other participants. Many of the C-ID aligned courses are currently ZTC and the majority of proposed projects focus on creating local adaptations of existing texts and/or creating supplemental materials. The ASCCC OERI recommends that colleges continue to share project progress for consideration as they complete their ZTC work. In addition, the ASCCC OERI recommends that any college with “plan pending” listed in the section above review the cohort plans and consider adoption before OER creation.