

Accounting



2019 ANNUAL REPORT OF PROGRAM DATA



UNIVERSITY of HAWAII®
KAUA'I
COMMUNITY COLLEGE

At a minimum, each program or unit Annual Program Review Update shall include measures described in [UHCCP 5.202](#). Additional measures may also be used for program or unit assessment.

1. Program Description

Program or Unit Mission Statement

The Accounting Program utilizes modern, engaging approaches to motivate students with diverse learning styles to reach high with accounting learning, and ultimately contribute responsibly and ethically to our business community.

The accounting program mission aligns with “inspires, engages, and empowers learners to enrich our community” by motivating students to utilize their accounting knowledge and skills to make a positive impact in our community via employment, networking, and service.

Part I. Program Description

Date of Last Comprehensive Review	11/28/2018
Date Website Last Reviewed/Updated	10/22/2019
Target Student Population	College-ready high school students and graduates, workers seeking to reinforce or gain accounting skills/knowledge, and the unemployed.
External Factor(s) that Affected the Program or Unit	Favorable employee market (low unemployment), online offerings at other campuses, and overall low campus traditional student enrollment versus rising Early College enrollment.

2. Analysis of the Program

Strengths and weaknesses in terms of demand, efficiency, and effectiveness based on an analysis of the Quantitative Indicators. CTE programs must include an analysis of Perkins Core indicators for which the program did not meet the performance level. Include Significant Program Actions (new certificates, stop outs, gain/loss of positions, results of prior year’s action plan).

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Include the Annual Review of Program Data (ARPD; all [Instructional programs](#) and [Academic Support](#) programs - Library, Technology Resources, Testing Center, Tutoring, and Financial Aid), program-developed metrics (Institutional Effectiveness programs, Office of Continuing Education and Training, campus committees), or metrics required by [UHCCP 5.202](#) that are not provided as ARPD ([Administrative Service](#) programs and some Student Support [programs](#)) under review in table format below (EP 5.202 and UHCCP 5.202).

The Overall Program Health is Healthy

Describe and discuss demand, efficiency, effectiveness, and overall health categories. What has been the trend over the past three years in each of these categories? What factors (internal or external) may have contributed to the program or unit health categories? For Career and Technical Education (CTE) programs, provide a discussion on any unmet Perkins Core Indicator that includes contributing factors (UHCCP 5.202).

Based on this analysis, what are the program's strengths and areas to improve regarding demand, efficiency, and effectiveness?

Describe any significant program actions that occurred in the prior year (e.g., new certificate(s), stop outs, gain/loss of position(s), reduction in funding, new or completed grant(s), etc.).

Career and Technical (CTE) programs should provide an analysis for any unmet Perkins Core Indicators.

Demand Indicators				

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Efficiency Indicators		2016 - 17	2017 - 18	2018 - 19	Efficiency Health
9.	Average Class Size	13	15	15	Healthy
*10.	Fill Rate	51.4%	66.2%	64.8%	
11.	FTE BOR Appointed Faculty	2	2	2	
*12.	Majors to FTE BOR Appointed Faculty	21	23	22	
13.	Majors to Analytic FTE Faculty	21	23	22	
13a.	Analytic FTE Faculty	2	2	2	
14.	Overall Program Budget Allocation	\$128,042	\$132,976	\$0	
14a.	General Funded Budget Allocation	\$123,192	\$128,948	\$0	
14b.	Special/Federal Budget Allocation	\$0	\$0	\$0	
14c.	Tuition and Fees	\$4,850	\$4,029	\$0	
15.	Cost per SSH	\$188	\$0	\$0	
16.	Number of Low-Enrolled (<10) Classes	7	4	3	

Effectiveness Indicators		2016 - 17	2017 - 18	2018 - 19	Effectiveness Health
17.	Successful Completion (Equivalent C or Higher)	78%	83%	87%	Healthy
18.	Withdrawals (Grade = W)	16	8	5	
*19.	Persistence Fall to Spring	66%	78%	67%	
19a.	Persistence Fall to Fall	46%	50%	41%	
*20.	Unduplicated Degrees/Certificates Awarded	26	25	47	
20a.	Degrees Awarded	8	11	13	
20b.	Certificates of Achievement Awarded	5	7	67	
20c.	Advanced Professional Certificates Awarded	0	0	0	
20d.	Other Certificates Awarded	79	56	90	
21.	External Licensing Exams Passed	0	0	0	
22.	Transfers to UH 4-yr	6	5	8	
22a.	Transfers with credential from program	5	3	6	
22b.	Transfers without credential from program	1	2	2	

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Distance Indicators		2016 - 17	2017 - 18	2018 - 19
23.	Number of Distance Education Classes Taught	3	4	1
24.	Enrollments Distance Education Classes	16	29	6
25.	Fill Rate	19%	36%	40%
26.	Successful Completion (Equivalent C or Higher)	75%	76%	100%
27.	Withdrawals (Grade = W)	0	2	0
28.	Persistence (Fall to Spring Not Limited to Distance Education)	0%	55%	0%

Perkins Indicators		Goal	Actual	Met
29.	1P1 Technical Skills Attainment	93	90	Not Met
30.	2P1 Completion	55	45	Not Met
31.	3P1 Student Retention or Transfer	81.9	80.56	Not Met
32.	4P1 Student Placement	66.25	86.96	Met
33.	5P1 Nontraditional Participation	N/A	N/A	N/A
34.	5P2 Nontraditional Completion	N/A	N/A	N/A

Performance Indicators				

Demand Indicators: Healthy

New & Replacement Positions (County) are consistent over the three years presented (50 in 2018-19, 51 in 2017-18, and 51 in 2016-17), but state positions have been decreasing over the years and stand at 901 in 2018-19. Nonetheless, total County positions alone exceed Number of Majors each year at 45 in 2018-19, 47 in 2017-18, and 41 in 2016-17, and additional State positions provide many more open jobs than can be filled by accounting graduates.

Fall Full-Time students are decreasing year over year from 41% in 2016-17 to 21% in 2018-19 (49% change) while Fall Part-Time students are increasing from 59% in 2016-17 to 79% in 2018-19 (34% change). Spring Full-Time versus Spring Part-Time students are also experiencing

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the same trend: 32% Full-Time in 2016-17 to 19% in 2018-19 (a 41% decline), and 68% Part-Time in 2016-17 to 81% in 2018-19 (a 19% increase). To address this significant increase in part-time number of students, a shift to Certificates of Achievement was effected to provide alternatives to shorter, but meaningful and industry recognized/valued academic tracks. Along with offering disparate accounting focused topics (tax, payroll, small business, or bookkeeping) each certificate will be augmented with the opportunity for students to earn industry-related certifications. For example course work is currently being adapted to prepare students to earn QuickBooks certifications from Intuit, the supplier of QuickBooks, which will fortify their employability in the field.

Efficiency Indicators: Healthy

Average Class Size has remained steady at 15—a favorable number, which also reflects the campus' practice that supports our mission, "Delivers educational opportunities on campus in small classes." Fill Rate hovers in the mid 60 percentile, which factors along with Majors to FTE Faculty at 22 into a healthy efficiency indicator.

Effectiveness Indicators: Healthy

On an upswing, Successful Completion is rising from 78% in 2016-17, 83% in 2017-18, to 87% in 2018-19, and at the same time, withdrawals have been dropping from 16 in 2016-17 to 5 in 2018-19. Persistence Fall to Spring and Fall to Fall continues to fluctuate, which may in part be due to certificate offerings which are only two semesters in length. Degrees Awarded increased over the years from 8 in 2016-17, 11 in 2017-18, to 13 in the current 2018-19 year, which contributes to the increasing completion rate. Certificates of Achievement Awarded jumped by a sizeable number from 5 in 2016-17 to 67 in 2018-19 due in part to the shift to CAs in an effort to better serve increasingly part-time majors. By earning certificates in a shorter amount of time, students are more likely to acquire accounting employment earlier on, and at the same time can transition into and earn the AAS degree. A growing number of students are working while attending college. Students are able to earn the credentials needed to obtain work while still attending college. Additionally, this work experience allows students immediate, practical application of learning outcomes and competencies, which enhances both their work performance as well as their comprehension, achievement, and success as students. The increase in Unduplicated Degrees/Certificates Awarded also includes 13 Early College juniors and seniors who earned Certificates of Competence while attending Kauai High School. Consequently, the Early College liaison informed us that one of the juniors now attends school on Oahu and acquired an accounting position with his certificate.

Transfer numbers also rose from 6 in 2016-17 to 8 in 2018-19, but are conservatively stated due to the delay in renewing the UHWO Articulation agreement. The delay of 12 months temporarily eliminated this otherwise popular transfer pathway.

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Distance Indicators:

Results are very positive with 100% of students successfully completing the sole online course, despite low enrollment. Fill rate is increasing over time from 19% in 2016-17 to 40% in 2018-19, and Persistence Fall to Spring is non-existent since these are typically fourth semester students who are graduating.

Perkins Indicators:

Three Perkins indicators are not met; however, Perkins data presented are from 2017-2018 whereas other data presented in this report are instead from the 2018-2019 year. 1P1 Technical Skills Attainment is three percentage points shy of the 93% goal and at 90% actual, attainment remains strong overall since program instructors continue to impose academic rigor while at the same time providing much outside of the classroom student support. 2P1 Completion is at 45%, which is 10 percentage points less than the 55% goal however ARPD data for the same year shows 83% completion which grew from the previous year's 78% completion, and is currently at 87%--much higher than the Perkins results. 3P1 Student Retention or Transfer at 80.56% varies from the 81.9% goal by only 1.34 percentage points--a minimal amount.

3. Program Student Learning Outcomes

- a) List of the Program Student Learning Outcomes
- b) Program Student Learning Outcomes that have been assessed in the year of the Annual Review of Program Data.
- c) Assessment Results
- d) Changes that have been made as a result of the assessments.

Report on PSLO assessment for the prior year.

1. List of the PSLOs.
2. Indicate PLSOs that were assessed in the year of this APRU.
3. Assessment findings.
4. Changes that have been made as a result of the assessment findings.
5. Next planned assessment date.

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PSLO	Assessed During this APRU Cycle (Y or N)	Findings	Improvements Implemented	Next Assessment Date
1. Convey financial information clearly and appropriately to the audience and purpose.	Yes	Students met PSLOs	Emphasize the accounting cycle concepts through the various courses.	FALL 20
2. Organize, analyze, interpret, and present timely and accurate financial information.	Yes	Students met PSLOs	Emphasize the accounting cycle concepts through the various courses.	FALL 20
3. Apply accounting principles and techniques as needed.	Yes	Students met PSLOs	Emphasize the accounting cycle concepts through the various courses.	FALL 20
4. Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.	Yes	Students met PSLOs	Emphasize the use of technology in problem solving with software such as Excel, Quickbooks, and proficiency with the numeric keypad.	FALL 20
5. Maintain professional and personal development.	Yes	Students met PSLOs	Continuous	FALL 20

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6. Demonstrate work attitude, behavior, and appearance that contribute to continued employability.	Yes	Students met PSLOs	Continuous	FALL 20
7. Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.	Yes	Students met PSLOs	Continuous	FALL 20

4. Action Plan

Include how the actions within the plan support the college's mission. In addition to the overall action plan for the program, include specific action plans for any Perkins Core Indicator for which the program did not meet the performance level.

Action Plan	Anticipated Outcome	Actual Outcome
1. Align curriculum to external professional certifications.	1. Better prepare students to complete professional certifications.	1. Strengthen and increase student placement.
2. Fortify instructor-led tutoring support	2. Improve student performance	2. Meet 1P1 goal
3. Certificates are in place to serve increasing part-time students	3. Improve graduation rate	3. Meet 2P1 goal
4. Continue student/professional events and reduce student resources costs	4. Increase student persistence	4. Meet 3P1 goal

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List any additional significant actions that impacted your program (e.g., new certificate, loss or gain of faculty or staff, stop outs, etc.).

Due to the growing number of part-time accounting students, currently at 79%, a shift to CAs coupled with relevant external industry certifications help to meet changing needs. Meaningful shorter tracks allow working students to earn certificates earlier, which improves their prospect for employment. These actions also better position the program to meet the high demand for accounting students or graduates to fill numerous accounting-related jobs in our community.

Analysis of Alignment with CPR

List the goals that were identified to be initiated, continued, or completed during this APRU cycle, in your last CPR, and if they were achieved. Be sure to include the benchmark, desired outcome, actual outcome, and unit of measure. If you completed your last CPR prior to 2018, please refer to * in this section.

Goal/Strategic Goal or Priority**	Achieved (Y or N)?	Benchmark	Desired Outcome	Actual Outcome	Unit of Measure
Goal 1 Increase Graduates	Yes	Higher than prior year	Increase degrees and certificate awards	Met outcome. 13 degrees awarded up from 11 in prior year.	No. of degrees and certificates
Goal 4 Increase Transfers	Yes	Higher than prior year	Increase transfers to 4-year	Met. 8 transfers up from 5 in prior year.	No. of transfers
Goal 7 Increase retention and credits	No	Increase in prior year by 5%	Increase persistence measures by 5%	Fall to Fall persistence fell from 50%- 41%	Persistence %
Goal 8 Increase Job Placement	Yes	Increase in prior year by 5%	Increase student placement by 5%	86.96% placement up from 75%	Student placement measure
Goal 10 PD for Community Members	Yes	Attendees	Professionals for industry enrollment	Met, ongoing	Attendees
Goal 12	No	Increase in	Increase	1 DE course	No. of DE

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Goal/Strategic Goal or Priority**	Achieved (Y or N)?	Benchmark	Desired Outcome	Actual Outcome	Unit of Measure
Distance Education		DE courses	number and type of online courses	down from 4	courses
Goal 14 Reduce Costs	Yes	Reduced costs	Reduced costs to students	Met. Students had lower textbook costs	\$ Savings
Goal 16 Professional Development	No	No. of courses	Implementation of international topics	Met with Otago faculty for study abroad courses - awaiting word	No. of courses
Goal 17 Increase HS Graduates Enrollment	Yes	No. of students	Increase in students completing early college courses	Increased to 4 EC courses from 1	No. of students

**All Strategic Goals and Priorities are Aligned to the College Mission.

Describe any impacts these goals had on your health indicator(s).

By shifting to shorter certificates to serve rising numbers of part-time students, completion and graduation rates improved, as well as positively influenced job placement results. Adding professional/student events also promotes job placement. Guest speakers at professional events provide opportunity for professional development, and deeper involvement with accounting organizations extends networking venues. Reducing textbook and resource costs to students feeds into graduation rates, and increasing the number of Early College offerings allow high school students to earn certificates, which in turn increase graduates.

*Based on findings in Parts I – IV, develop an action plan for your program or unit from now until your next CPR date. This should include goals that align with the College Mission, measurable outcomes, benchmarks, and alignment to the College’s Strategic Priorities, and/or Strategic Goals. Be sure to focus on weaknesses identified in ARPD data, PSLO outcomes, results of survey data, and other data used to assess your unit or program. This plan should guide

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your program and subsequent APRUs, but may be amended based on new initiatives, updated data, or unforeseen external factors.

Goal	Strategic Goal/Priority (List number)	Benchmark	Desired Outcome	Unit of Measure	Year(s) Implemented
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5. Resource Implications

Resource Request(s) for next year (from CPR Plan for your program or unit, or one(s) developed in Part V above if CPR was completed prior to 2018).

I am NOT requiring resources for my program/unit.