

**Kaua`i Community College  
 Annual Program Review Update for  
 Accounting**

**Program Description**

Recognizing the dynamic yet practical nature of the accounting profession, this program offers a foundation from which to build an accounting career or baccalaureate degree. Several unique tracks provide students opportunities to focus on paraprofessional skills in bookkeeping, payroll processing, tax preparation, or small business accounting. Emphasis is placed on integrating knowledge with technology using software considered ubiquitous in this field. Furthermore, Accounting Certificates of Competence, Certificate of Achievement, and/or Associate in Applied Science degree heighten opportunities for obtaining professional credentials from leading organizations such as the American Payroll Association, QuickBooks and/or Internal Revenue Service.

**Program Mission Statement**

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

This mission aligns with the KCC mission by “inspiring, engaging, and empowering learners to enrich our community.”

**Part I. Quantitative Indicators**

Overall Program Health: Cautionary

Majors Included: ACC Program CIP: 52.0302

Demand Indicators	Program Year			Demand Health Call
	14-15	15-16	16-17	
1 New & Replacement Positions (State)	181	109	101	
2 *New & Replacement Positions (County Prorated)	8	7	7	
3 Number of Majors	62	57	41	
3a Number of Majors Native Hawaiian	22	21	20	
3b Fall Full-Time	39%	38%	41%	
3c Fall Part-Time	61%	62%	59%	
3d Fall Part-Time who are Full-Time in System	1%	7%	12%	Cautionary
3e Spring Full-Time	33%	37%	32%	
3f Spring Part-Time	67%	63%	68%	
3g Spring Part-Time who are Full-Time in System	11%	9%	5%	
4 SSH Program Majors in Program Classes	424	420	288	
5 SSH Non-Majors in Program Classes	418	354	393	
6 SSH in All Program Classes	842	774	681	

7 FTE Enrollment in Program Classes	28	26	23
8 Total Number of Classes Taught	28	18	18

Efficiency Indicators	Program Year			Efficiency Health Call
	14-15	15-16	16-17	
9 Average Class Size	10.2	14.6	12.8	
10 *Fill Rate	46.3%	58.2%	51.4%	
11 FTE BOR Appointed Faculty	2	1	2	
12 *Majors to FTE BOR Appointed Faculty	31	57	20.5	
13 Majors to Analytic FTE Faculty	21.5	30.8	22.1	
13a Analytic FTE Faculty	2.9	1.9	1.9	
14 Overall Program Budget Allocation	\$223,429	\$99,991	Not Yet Reported	Cautionary
14a General Funded Budget Allocation	\$108,452	\$98,374	Not Yet Reported	
14b Special/Federal Budget Allocation	\$114,977	\$0	Not Yet Reported	
14c Tuition and Fees	\$0	\$1,617	Not Yet Reported	
15 Cost per SSH	\$265	\$129	Not Yet Reported	
16 Number of Low-Enrolled (<10) Classes	14	4	7	
<b>*Data element used in health call calculation</b>			<b>Last Updated: October 29, 2017</b>	

Effectiveness Indicators	Program Year			Effectiveness Health Call
	14-15	15-16	16-17	
17 Successful Completion (Equivalent C or Higher)	71%	85%	78%	
18 Withdrawals (Grade = W)	15	14	16	
19 *Persistence Fall to Spring	62.6%	81.3%	64.1%	
19a Persistence Fall to Fall	42.8%	47.8%	45.9%	
20 *Unduplicated Degrees/Certificates Awarded	43	41	26	
20a Degrees Awarded	10	16	8	
20b Certificates of Achievement Awarded	6	9	5	Cautionary
20c Advanced Professional Certificates Awarded	0	0	0	
20d Other Certificates Awarded	81	103	79	
21 External Licensing Exams Passed	Not Reported	Not Reported	N/A	
22 Transfers to UH 4-yr	9	7	6	
22a Transfers with credential from program	7	4	5	
22b Transfers without credential from program	2	3	1	

Distance Education:	Program Year		
Completely On-line Classes	14-15	15-16	16-17
23 Number of Distance Education Classes Taught	14	2	3
24 Enrollments Distance Education Classes	68	7	16
25 Fill Rate	24%	12%	19%
26 Successful Completion (Equivalent C or Higher)	56%	71%	75%
27 Withdrawals (Grade = W)	3	1	0
28 Persistence (Fall to Spring Not Limited to Distance Education)	53%	33%	0%

Perkins IV Core Indicators	Goal	Actual	Met
2015-2016			

291P1 Technical Skills Attainment	92.0090.63	Not Met
302P1 Completion	51.0068.75	Met
313P1 Student Retention or Transfer	81.0061.82	Not Met
324P1 Student Placement	63.8775.00	Met
335P1 Nontraditional Participation	N/A N/A N/A	
345P2 Nontraditional Completion	N/A N/A N/A	

Performance Measures	Program Year		
	14-15	15-16	16-17
35Number of Degrees and Certificates	16	26	13
36Number of Degrees and Certificates Native Hawaiian	10	9	4
37Number of Degrees and Certificates STEM	Not STEM	Not STEM	Not STEM
38Number of Pell Recipients <sup>1</sup>	46	40	11
39Number of Transfers to UH 4-yr	9	7	6
<b>*Data element used in health call calculation</b>	<b>Last Updated: October 29, 2017</b>		
<sup>1</sup> PY 16-17; Pell recipients graduates not majors			

## Part II. Analysis of the Program

Due to a reported low number of New and Replacement Positions (7), the Demand Health Call remains cautionary. Nevertheless, Perkins IV Core Indicators 4P1 Student Placement stands at 75% (met) which indicate that graduates are successfully finding employment. Strong demand from our community partners also reveal there are more accounting-related positions available than the seven reported ARPD positions. Various factors contribute to Numbers of Majors falling by 28% including an increase in Non-Majors in Program Classes (59% increase). While the combined number of division students remains the same, accounting students may be opting for the new Business pathway, and movement into the workforce continues in an improving economy.

Hiring a new full-time faculty improved the accounting majors to faculty ratio (20.5) to healthy. However the Efficiency Health Call remains cautionary due to a fill rate of 51.4%. Online class offerings in the 2016-2017 academic year partially influence these results, which includes a course that students complete near the end of program. These students must meet entrance requirements for the course, thus enrollment is typically lower. On a higher note and for the same reasons, the successful completion rate for online classes stands at a favorable 75%.

78% of all students are successfully completing courses with a “C or Higher,” albeit Persistence Fall to Spring in the ARPD shows 64.1%. Detailed data obtained from the campus Institutional Researcher help identify students attributing to these results. Consequently, it was found that persistence measures are closer to 74%, which better aligns with previous years’ results. Furthermore, the number of students in online courses was confirmed with data from the Institutional Researcher at 9, including one unsuccessful attempt, for a successful completion

rate of 89% versus the ARPD’s 75%. Degrees and Certificate awards declined in tandem with the reduced number of majors in the program.

### Part III. Goals, Alignment and Action Plan

The following table list Accounting program action items using the 2016 – 2021 KCC Strategic Goals.

Hawaii Graduation Initiative	Action Item	Timeline	Indicators of Improvement	PSLO Impacted	Status
Goal 1 Increase Graduates	Expand marketing outreach and retention efforts. Maintain dual track for CTE versus four-year students	Spring 2016	Increase in degrees and certificates awarded	1-7	ACC/BED video created, program brochure. Achieved in 2015-16
Goal 1 Increase Graduates	Enhance completion and retention using various classroom student success approaches and improvements	Spring 2019	Successful completion measures increase by 5%	1-7	Ongoing
Goal 2 Increase NH Graduates	Maintain dual track for CTE versus four-year students and enhance student support	Spring 2019	Increase in degrees and certificate awards	1-7	Ongoing
Goal 3 Increase Low Income Graduates	Maintain dual track for CTE versus four-year students and enhance student support	Spring 2019	Increase in degrees and certificate awards	1-7	Ongoing
Goal 4 Increase Transfers	Increase student exposure to various transfer options	Ongoing	Increase transfers to 4-year	1-7	Achieved in 2014-15
Goal 4 Increase Transfers	Tracking tool for students	Spring 2020	Increase transfers to 4-year	1-7	Ongoing
Goal 5 Increase Access	Effect curriculum changes to accommodate a wider pool of students	By spring 2018	Completion of course changes	1, 2, 3	Ongoing
Goal 7 Student Retention	Enhance tutoring for students, maintain dual track for CTE versus four-year students	By spring 2018	Increase in persistence measures by 5%	1-4, 7	Ongoing
Hawaii Innovation Initiative	Action Item	Timeline	Indicators of Improvement	PSLO Impacted	Status
Goal 8 Increase Job Placement	Increase industry networking	By spring 2018	Increase student placements	5, 6	Achieved in 2014-2015 and 2015-2016
Goal 8 Increase Job Placement	Extend venues for networking with industry partners	By spring 2019	Increase student placement by 5%	5, 6	Ongoing
Goal 10 PD for Community Members	Provide opportunities for community to attend CPE workshops	Ongoing	Professionals enrollment	5, 6	Achieved in 2014-15, 2015-16
Goal 10 PD for Community Members	Initiate or host accounting-related workshops	By spring 2020	Industry professional enrollment	5, 6	Ongoing
Modern Teaching & Learning Environment	Action Item	Timeline	Indicators of Improvement	PSLO Impacted	Status
Goal 12 Distance	Increase/enhance online course offerings	By spring 2018	Number of online courses and	1-4, 7	Ongoing

Education			completion rates		
Goal 13 21 <sup>st</sup> Century Learning & Teaching Environment	Improve currency of classroom teaching tools and approaches	By spring 2018	Addition of current methods and tools in the classroom	1-4	Ongoing
<b>High Performance System</b>	<b>Action Item</b>	<b>Timeline</b>	<b>Indicators of Improvement</b>	<b>PSLO Impacted</b>	<b>Status</b>
Increase Professional Development	ACC faculty to attend TACTYC Conference	Annually	Faculty shares and applies what was gained	1-4	Ongoing
<b>Enrollment</b>	<b>Action Item</b>	<b>Timeline</b>	<b>Indicators of Improvement</b>	<b>PSLO Impacted</b>	<b>Status</b>
Increase High School Graduates Enrollment	Increase presence and communications with DOE students, faculty, and administrators	By spring 2018	Early College courses completed	1-4, 7	Ongoing, ACC 124 taught in spring 2016, 2017

**Action Plan and New Resource Request**

<b>Program Goal &amp; Campus Strategic Goal or Priority Alignment</b>	Low persistence results were investigated using detailed data from the Institutional Researcher, which feeds into the program action plan of “enhancing completion and retention using various classroom student success approaches and improvements” including equipment upgrades. This supports Program Goal (PSLO 4): Use emerging technologies to perform basic office functions and improve quality and productivity, which aligns with KCC/UHCC Strategic Goal 13: Enhance Facilities with Appropriate Technology and Ensure Facilities Support 21st Century Learning and Teaching Environments, and will ultimately improve KCC/UHCC Strategic Goal 1: Increase the Number of Graduates. This action also supports the college’s mission “engages . . . learners and educators” by using technology to support 21 <sup>st</sup> century teaching environments.
<b>Action Item</b>	Upgrade classroom presentation displays and related equipment
<b>Resource(s) Request</b>	Vizio model E75-E3, 4K 75-inch display with minimum four HDMI ports, USB port, component input, wired ethernet port, analog audio output, digital audio output, 802.11AC wifi and 4.1LE bluetooth; capable of HDR playback and include a standard VESA compatible mount
<b>Responsible Collaborators</b>	Computer Services, Accounting Program Coordinator and faculty
<b>Timeline</b>	Fall 2018 launch new equipment, Spring 2019 improvement results
<b>Indicator of Improvement</b>	Increase student successful completion from 78% to 83% Increase student retention from 62% to 67%

	Increase degrees/certificates awarded from 26 to 32
<b>PSLO Impacted</b>	PSLO 4: Use standard and emerging technologies to perform basic office functions and improve quality and productivity.
<b>Current Status</b>	BED faculty consulted with Computer Services staff and ITAC Chair and received equipment recommendations and specifications

**Part IV. Resource Implications**

RESOURCES NEEDED			OUTCOMES
Initial Acquisition Cost	Total Cost	Useful Life	(Identify and Quantify)
9 @ \$1,950 each, to be installed in 6 classrooms	\$17,550	5 years	Increase student successful completion from 78% to 83% and increase student retention from 62% to 67%, which will ultimately improve KCC/UHCC Strategic Goal 1 Increase Graduates from 26 to 32 by “using various classroom student success approaches and improvements,” including equipment upgrades. Upgrades are planned for each BED classroom, which potentially impact a combined 150 majors and at least an equal number of non-majors. Additionally, 5 full-time BED faculty, 5 BED lecturers, and numerous non-BED faculty and their students utilizing these classrooms will benefit from the upgrade.

**Part V. Program Student Learning Outcomes and Assessment**

**A) Evidence of Industry Validation**

Accounting faculty members attend system-wide PCC meetings to discuss, share, and align courses and programs. Annual advisory committee meetings are also held to glean current industry standards and practices. Members of this committee are comprised of professional partners from the accounting industry with prior or current student interactions.

**B) Expected Level Achievement**

Meeting or surpassing preset program benchmarks for these assessments, currently set at 70%.

**C) Courses Assessed**

Fall 2016: ACC 124, ACC 124, ACC 126, ACC 132, ACC 134, ACC 193V, ACC 201

Spring 2017: ACC 124, ACC 124, ACC 125, ACC 137, ACC 193V, ACC 252, ACC 132, ACC 202, ACC 255

**D) Assessment Strategy/Instrument**

A variety of approaches were utilized to assess PSLOs for the stated accounting courses which include exams (mainly problem-based with some multiple choice and fill-in-the-blank questions), comprehensive projects, and/or reports.

**E) Results of Program Assessment**

Accounting PSLO	PSLO Short Description	Number of Assessments	Met Benchmark?
1	Convey financial information	404	Yes
2	Organize, analyze, interpret financial information	352	Yes
3	Apply accounting principles and techniques	441	Yes
4	Use standard and emerging technologies	371	Yes
5	Maintain professional and personal development	284	Yes
6	Demonstrate attributes that contribute to employability	272	Yes
7	Use critical thinking skills and ethical standards	521	Yes

**F) Other Comments**

Based on the courses assessed, students performed satisfactorily at each level of PSLO assessment. The preset benchmark for the Accounting Program is 70%, and at least 70% of students assessed met or exceeded this benchmark for each PSLO.

**ACCOUNTING PROGRAM STUDENT LEARNING OUTCOMES (PSLOs)**

1. Convey financial information clearly and appropriately to the audience and purpose.
2. Organize, analyze, interpret, and present timely and accurate financial information.
3. Apply accounting principles and techniques as needed.
4. Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.
5. Maintain professional and personal development.
6. Demonstrate work attitude, behavior, and appearance that contribute to continued employability.
7. Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.

**Part VI. Programs Cost Per SSH**

This will be filled in by the VCAA’s office with the help of the Business office and clerk-stenos.

**Part VII. Capacity Collect Alternative Measurement**

If your program has an externally mandated (e.g. professional accreditation or licensing) capacity of less than 16 students per faculty, the program may be eligible for alternative efficiency health call calculation.