

Accounting



ANNUAL

REPORT OF PROGRAM DATA

2021



UNIVERSITY of HAWAII®
KAUA'I
COMMUNITY COLLEGE

1. Program or Unit Description

Accounting Program Purpose 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.

This Accounting Program's Purpose Statement aligns with the college's mission statement, "Kauai Community College is a kahua that inspires, engages, and empowers learners and educators to enrich our community and our world." By utilizing only highly qualified instructors and relevant, rigorous curriculum as well as networking with professionals, the program motivates graduates and students to apply their accounting knowledge and skills to make positive impacts and contributions to our island community via employment and/or service.

Target Student or Service Population

The Accounting Program serves college-ready high school graduates and dual credit seeking secondary sophomores, juniors, and seniors. Additionally, workers seeking to supplement existing or gain new accounting skills/knowledge (including many part-time enrollees), and a few non accounting majors wanting to expand their knowledge base and skills.

2. Analysis of the Program/Unit

The Accounting Program is currently in a Healthy status as supported by the strong Demand, Efficiency, and Effectiveness category ratings. An important strength of the program is the inherent need for accounting knowledge and skills in all industries, public, private, government, and not-for-profit organizations.

Demand Indicators: **Healthy**

The three-year rolling average for New & Replacement Positions (County Prorated) of 59.33 over the three-year rolling average 31 Unduplicated Degrees/Certificates Awarded results in a ratio of 1.91, which exceeds the benchmark of 1.5 for a healthy rating. Inclusion of the more appropriate earned Degrees and Certificates versus the previous Number of Majors provides a truer job prospect scenario for accounting majors and graduates.

"Workers in this occupation engage in a wide range of tasks" (U.S. Bureau of Labor Statistics, 2021). The accounting industry continues to thrive providing a multitude of diverse positions while touting a sustainable job outlook. In-demand hard skills include bookkeeping, accounts payable, accounts receivable, billing, auditing, data entry, financial statements, QuickBooks Accounting, payroll processing, income tax preparation, financial

statement preparation, and collections ([ARPD 2021, Skills](#)). Furthermore, although “Employment of bookkeeping, accounting, and auditing clerks is projected to decline 3 percent from 2020 to 2030. . . opportunities for these workers should be plentiful due to the need to replace workers who transfer to other occupations or exit the labor force, such as to retire” [Job Outlook](#) (U.S. Bureau of Labor Statistics, 2021).

ARPD New & Replacement Positions (County Prorated) show a decline over the three years presented) with 1389 positions in 2020-21, 1569 in 2019-20, and 1630 in 2018-19. Health call calculations use County openings which show a similar decline. However, both State and County positions provide many additional work opportunities for accounting majors. Quoting Warren Buffet, the iconic American investor, “Accounting is the language of business.” Accordingly, accounting permeates all types and sizes of business as well, including small and large enterprises, non-profit organizations, and even farmer’s market vendors. Subsequently, these private entities even further expand work opportunities for students pursuing accounting degrees and certificates.

The Number of Majors increased from 45 in AY 2019, to 50 majors in AY 2020, and 57 majors in AY 2021 which over the years, yielded a favorable number of accounting students to full-time faculty, further discussed in the Efficiency section. Furthermore, the Number of Majors Native Hawaiian amounts fluctuate with the rise and fall of majors. In From 2020 to 2021 Native Hawaiian majors rose to 22 (overall majors 57), up from 18 in 2019-2020 (overall majors 50).

The Fall Full-Time student trend has shifted from decreasing over the past several years to an increase by 9% points from 2019-20 – 2020-21. The three most recent yearly rates are 21% in 2018-2019, 20% in 2019-20, to 29% in 2020-21. Fall Part-Time student enrollment followed the same complementing trend from increasing over the past several years to a decline in 2020-21 by 9% points. This is likely due to the lack of jobs because of the pandemic promoting more full-time enrollment. Spring Full-Time versus Spring Part-Time enrollment reflects similar trending as in prior years with a greater shift toward part-time versus full-time: 81% Part-time and 19% Full-Time in 2018-19 to 85% part-time and 15% full-time in 2020-21.

Furthermore, SSH Program Majors in Program Classes increased to 474 in 2020-21 and SSH Non-Majors in Program Classes increased to 483 in the same year mainly due to the increase in the number of accounting majors following the overall enrollment trend. FTE Enrollment in Program Classes increased from 25 in 2019-20 TO 32 in 2020-21 following the enrollment trend. Despite the part-time/ full-time enrollment shift reflected in 2020-21, the ratio of part-time to full-time students remains predominantly part-time (78%) to full-time (12%) on average.

In support of this trend in greater part-time students to full-time students, we continue to offer Certificates of Achievement focusing on areas with industry certification. Based on

requests from employers to fill certain job openings with specific duties, distinct certificates include Payroll Preparer, Small Business Accounting, and Tax Preparer.

In the current AY, QuickBooks certification training and testing continued with 18 students obtaining external certification credentials which are up from 8 students in 2019-20. Plans for professional certifications from other reputable industry organizations such as the Internal Revenue Service and/or National Bookkeeping Association, and American Payroll Association will fortify the Tax Preparer CA and Payroll Preparer CA, respectively.

Feedback from industry professionals continues to support the opportunity for graduates who earn certificates coupled with external professional certification. Informal surveys reveal that these employers would consider hiring completers for either internships or entry-level positions. The Accounting Program currently has students with external certification in QuickBooks and Income Tax Preparation.

Additionally, strong support exists of the value in certificates that build up to the two-year degree since students realize that intermediary achievements can support their long-term goals through work attainment and relevant industry experience. These midway targets support part-time enrollees who predominate the program majors. When drafting these certificates, it was required that all courses lead up to the program degree as per former VPCC John Morton. Accounting majors now benefit from this applied approach since acquiring certificates along the way serve as milestones and highlight realized progress, which in turn can promote persisting toward earning a degree. With the rising trend in part-time students, shorter certificates support their schedules by providing doable goals and faster ways to earn academic credentials and skills while promoting greater employability.

The ever-evolving industry requires continuous review and assessment of the skills and knowledge required of graduates. A recent student survey indicated a low desire for the Accounting Office Assistant or Accounting Assistant certificates. Due to increased automation from technological advancements, careful scrutiny of the certificates has led to the decision to stop-out the Accounting Office Assistant certificate effective AY 2021-2022.

Efficiency Indicators: Healthy

The 2020-21 Fill Rate improved by 32% to 86.3% over the previous two years, 67.80% in AY 2020 and 64.8% in AY 2019, and Average Class Size improved to 20 in AY 2021, some room for future improvement still exists. Reviewing class enrollments over the past three years discloses certain low-enrolled courses. Off-sequence offerings of ACC 124 and ACC 255 in the Spring were eliminated during the Spring 2021 term due to COVID budget restrictions which contributed to this improved rate. The benefit of this increased fill rate may be offset by the inability of students to begin the Accounting pathway since ACC 124 is a prerequisite for other courses.

Results of cancelled BUSN 188 sections also contributed to the fill rate improvement as compared with prior years. Additionally, in response to consistently low-enrolled ACC 201 and ACC 202 courses, sections switched from in-person to asynchronous online in the current year, which enhanced enrollments thus far.

The student/faculty ratio continues to rise solidifying the position in the healthy range. 57 Majors to 2 FTE BOR Appointed Faculty for the 2021 AY computes to 28, contributing to the healthy efficiency rating. Augmenting this favorable ratio, both full-time accounting faculty are highly qualified Certified Public Accountants with active Hawaii licenses (CPA and Firm Permit to Practice). Maintaining licenses require 80 continuing professional education credits every two years—paid out of pocket and completed during personal time. The additional training provides current information about constantly changing accounting rules/laws and shifts in this dynamic industry. In turn, faculty incorporate new findings into the curriculum to keep instructional material current. Each faculty also spent many years working in private and/or public accounting before their teaching career. Thus, sharing first-hand industry experiences and approaches further strengthen classroom learning.

Overall Program Expenditures rose over the years from \$144,846 in AY 2019 to \$165,782 in AY 2021 mainly due to increasing faculty labor and related costs, with supplies expenditures remaining constant and within annual budget parameters. Decreasing travel expenses over two years contribute to the declining need for Tuition and Fees coverage for program costs, which shift from \$5,571 in AY 2019, to \$4,698 in AY 2020 and \$1,667 in AY 2021--representing a 71% decrease over the years and due in part to COVID-19 related restricted travel.

Effectiveness Indicators: Healthy

Effectiveness indicators reflect consistently high Successful Completion rates at 82% for students persevering through courses in the current year despite pandemic effects. Previous years resulted in 83% and 87% Successful Completions in AY 2020 and AY 2019, respectively. Withdrawals decreased by 25% from 20 students in AY 2020 to 15 students AY 2021. This is a notable improvement given the shift to distance education where enrollments are up from 18 to 327 in distance courses. This shows students and instructors have adapted well to the change in course modality despite the challenges and circumstances.

Although persistence at 71% is still in the cautionary range (60%-74%), there was an increase from 65% in AY 2020 and 67% in 2019. This shows a positive trend in the right direction.

In the past three years, Persistence Fall to Fall consistently held in the mid-forty percentile range. Considering technically demanding accounting concepts and significant time commitment for outside-of-class work completion, these outcomes are reasonable. Across UHCC campuses, similar Persistence results further hints at the rigorousness of subject

matter. Despite these system-wide consistencies, efforts to enhance student performance and persistence continue.

Degrees Awarded dropped drastically from 13 in AY 2019, 12 in AY 2020 to 4 in AY 2021. However, Certificates of Achievement and Other Certificates Awarded are up 46% from 27 in AY 20 to 50 in AY 21.

Engaging in the Early College initiative since its inception and collaborating with high school liaisons yielded a pathway for EC students to earn this college credential. Building strong connections over time with multiple community constituents speaks to a strength of the Accounting Program and its faculty.

Very important to note, similar numbers of accounting completers are earning shorter certificates and securing employment in our community. Perkins Indicators Student Placement's Met results convey that students successfully find employment once they complete accounting certificates or degrees. The aforementioned survey comments imply that some students intend to utilize certificates to seek new employment, job promotions, or accounting work while earning the AAS two-year degree.

Distance Indicators

The mandatory shift to online drastically altered the plan to slowly increase distance education offerings.

Successful Completion remains high at 82% in the current year down just one point from AY 2020 from the 100% rate in AY 2019. Persistence (Fall to Spring) is high at 80% for 2020-2021. Fifteen students withdrew during the current year up from 3 in AY 2020 but the percentage of withdrawals to distance enrollments drastically dropped from 17% to 5%.

Perkins Indicators

Of the three Perkins Indicators reported in the ARPD, two were met 1P1 Postsecondary Placement and 2P1 Earned Recognized Credential with 3P1 Nontraditional Program Concentration being not applicable. Highly qualified CPA faculty who remain current with ever changing rules and laws in the accounting industry greatly contribute to this. Difficult technical skills require intimate accounting knowledge and experts know how to transform teaching into successful learning and application of concepts. Furthermore, program instructors continue to impose academic rigor and at the same time provide much outside of the classroom support to promote student success.

The 1P1 Postsecondary Placement, came in at 86.67%. Students graduating from the Accounting Program are finding employment in the field buoyed by numerous accounting positions on the island as previously mentioned in the Demand section. Due to a strong job outlook in the industry as well as student/mentor events (pre-pandemic) that provide

multiple interactions with professional partners, Student Placement scores should remain high in years to come. Additionally, the ACC 193V Cooperative Vocational Education course, which requires students to participate in internships, further builds student/professional relations. Oftentimes, accounting interns continue working in these establishments even beyond graduation.

The second Perkins indicator met is 2P1 Earned Recognized Credential at 69.44%, which represents an improvement from the prior AY of 48.44%. Shorter certificates offered by the program aligns with enables students to gain success through accomplishment.

Performance Indicators

Items listed in this section are addressed in previous sections, except for Number of Pell Recipients, which are increasing over time from 28 on AY 2019 to 44 in AY 2021. Moving the program toward open access enrollment and zero cost textbooks may appeal to more students in general, including Pell eligible ones. During the 2020-2021 year, eight courses utilized TXT0 textbooks at no cost to students with three courses benefiting from reduced textbook costs from bundled subscriptions.

[ARPD Data Table – Accounting](#)

3. Program Student Learning Outcomes or Unit/Service Outcomes

- A. The following represent the Accounting Program Student Learning Outcomes and have all been assessed in the year of this Annual Review.
1. Convey financial information clearly and appropriately to the audience and purpose. Benchmark is 70%. Actual outcome was 92% success. The results show an effective approach, and the accounting cycle will continue to be emphasized to reinforce the student's understanding of accounting knowledge.
 2. Organize, analyze, interpret, and present timely and accurate financial information. Benchmark is 70%. Actual outcome was 91% success. The results show an effective approach, and the accounting cycle will continue to be emphasized to reinforce the student's understanding of accounting knowledge.
 3. Apply accounting principles and techniques as needed. Benchmark is 70%. Actual outcome was 93% success. The results show an effective approach, and the accounting cycle will continue to be emphasized to reinforce the student's understanding of accounting knowledge.
 4. Use standard and emerging technologies to perform basic office functions and to improve quality and productivity. Benchmark is 70%. Actual outcome was 93%

success. The results show an effective approach, and the technological competencies will continue to be addressed with an emphasis on QuickBooks and Microsoft Excel as tools to apply accounting knowledge and produce relevant financial information.

5. Maintain professional and personal development. Benchmark is 70%. Actual outcome was 93% success. Soft skills continue to be a high priority and all accounting program courses will continue to include and emphasis on professional and personal development as an expectation.
6. Demonstrate work attitude, behavior, and appearance that contribute to continued employability. Benchmark is 70%. Actual outcome was 94% success. Soft skills continue to be a high priority and all courses will continue to include and emphasis on work attitude, behavior, and appearance. No changes to the current approach are planned other than an increased emphasis on this with the cooperative education course.
7. Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession. Benchmark is 70%. Actual outcome was 93% success. As the cornerstone of the Accounting Industry, emphasis on rules and ethics is included in every accounting course. An emphasis on this in our tax classes will continue to be reinforced.

Next Accounting Comprehensive Program Review: Fall 2023

4. Action Plan

The Accounting Program met all Perkins Core Indicator benchmarks for the 2020-2021 year.

2020-2021 Action Plans Implemented

1. **Investigate scheduling optimization for courses, including possible coordination across the UH system to increase Fill Rate indicator by two percentage points by the end of the next academic year.** Achieved. Fill Rate increased from 67.8% to 86.3% which far exceeded the goal listed in the AY 2020 action plan. Collaboration with other faculty across the system on course modalities and offerings to minimize low-enrolled courses across the system while providing for continued course availability for students assisted with this result. As a result of this we will continue to collaborate across the system to maximize course enrollment.
2. **Increase the number of online courses to increase the Fill Rate indicator by two percentage points:** Met. One course was planned for conversion to distance learning,

however the mandatory conversion of course offering modality resulted in an approach that was not planned or anticipated. Nevertheless, the Fill Rate increased from 67.8% to 86.3%, far exceeding the objective of a 2-point increase. Due to the uncertainty with the pandemic and the temporary closure of the division for renovation, we will continue with all courses being offered online. We will monitor the enrollment and survey students on their preference on course modality for future continuation or adjustments.

3. **Increase external professional certification options by one in the next academic year:** Met. One new external certification was implemented during the AY 21 meeting the goal established in the action plan. The Voluntary Income Tax Assistance (VITA) Certification was earned by a student who then qualified and participated in tax preparation during the 2021 income tax season through a community offered VITA tax preparation site. The certification added to the student's educational foundation of tax knowledge and preparation learned in courses. This will continue to be offered in the next period with an emphasis on more student participation.
4. **Complete certificate assessments with regard to relevance and demand for adjustments:** Met. There were no changes to the certificates offered during this academic year. An assessment of the certificate offerings in collaboration with industry professionals indicated the reduced need for the certificate of competence as an Accounting Office Assistant due to technology and automation in the industry which were proposed to become effective during the 2021-2022 AY.
5. **Improve PSLOs 5 & 6 by 3 percentage points:** This action point was met by seeing improvements in both PSLO success rates. PSLO 5, Maintain professional and personal development, met with a 93% success, 9 points over AY 20 (84%). PSLO 6, Demonstrate work attitude, behavior, and appearance that contribute to continued employability, met with a 94% success rate, 5 points over AY 20 (89%). Character traits for both PSLOs are emphasized and expected with all program courses, but are fostered most heavily in ACC 193V, the cooperative education course. This will continue to be emphasized in the next 2021-2022 AY.

2021-2022 Action Plans

1. Investigate scheduling optimization for courses, including possible coordination across the UH system to increase Fill Rate indicator by 2% points by the end of the next academic year as compared with the previous AY.
Supports Kauai CC goal of reducing costs due to pandemic-related budget shortfalls. Though not a strategic priority or goal as listed on the 2016-2022 Kauai CC Strategic Goals, it remains a priority emphasized across the system.
2. Investigate course offering modality changes to increase Fill Rate in the specific courses by 2% points as compared with enrollments of the previous AY to improve program efficiency.
Supports Kauai CC Strategic Goal 12, Strengthen distance education offerings.

3. Continue developing external professional certifications to fortify existing certificate offerings. The program enrolls 80% part-time students and certificates support this growing student population. Increase external professional certification options by one in the next academic year, which includes but not limited to research, pre-testing, cost comparisons, logistics for testing, exploring funding opportunities, and developing approaches for possibly incorporating into a specific course.
Supports Kauai CC Strategic Goal 8, Increase job placement for Kauai CC students.

4. Further assess existing certificates for relevance and existing demand to effect adjustments or terminations where warranted. Complete certificate assessments and subsequent actions in the next academic year.
Supports Kauai CC Strategic Goal 7, Reduce the time to degree (certificate).

5. Review and analyze program assessments for appropriateness in improving program effectiveness. Complete any program assessment plan modifications or adjustments in the next academic year.
Supports Goal 10, Increase life-long learning opportunities by improving and fortifying the program. Also supports the mission of providing programs that address workforce and community needs.

5. Resource Implications

Detail any resource requests, including reallocation of existing resources (physical, human, financial). *Note that CTE programs seeking future funding via UHCC System Perkins proposals must reference their ARPD Section 4. Action Plan and this ARPD Section 5. Resource Implications to be eligible for funding.

I am NOT requesting additional resources for my program/unit.

Strategic Goal Alignment	1, 2, 3, 4, 6, 7, 8, 10, 11, 12, 17, 18, 19, 20, 21
Resource Requested*	Replacement for 1 retiring faculty, imminent
Cost and Vendor	\$55,000-\$60,000 annual w/ increases per CBA

Annual Recurring Cost	Dependent upon UHPA/ BOR CBA
Useful Life of Resource	10-20 years
Person(s) Responsible and Collaborators	PC's/DivChair/VCAA
Timeline	August 1 2022

*An approved ITAC Request Form must be attached for all technology requests

By August 1, 2022, one faculty member is expected to retire, and we are requesting replacement to maintain the current Healthy student to faculty ratio. The expected volume of majors and courses along with the technical nature and required qualifications necessary to teach the variety of courses within the program requires a full-time faculty to maintain the quality of the program. See submitted Position Request for one faculty replacement, including rationale for the position and supporting data demonstrating the need for this position.

6. Optional: Edits to Occupation List for Instructional Programs

Review the Standard Occupational Classification (SOC) codes listed for your Instructional Program and verify that the occupations listed align with the program learning outcomes. Program graduates should be prepared to enter the occupations listed upon program completion. Indicate in this section if the program is requesting removal or additions to the occupation list.

I am requesting changes to the SOC codes/occupations listed for my program/unit.