

**ANNUAL**  
REPORT OF PROGRAM DATA

**2022**

UNIVERSITY of HAWAII'I  
**KAUA'I**  
COMMUNITY COLLEGE



Accounting

## 1. Program or Unit Description

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### 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

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Accounting Annual Program Review Data: <https://uhcc.hawaii.edu/varpd/index.php?y=2022&c=KAU&t=CTE&p=2596>

### Demand Indicators: **Healthy**

The three-year rolling average for New & Replacement Positions (County Prorated) of 73 over the three-year rolling average 36 Unduplicated Degrees/Certificates Awarded results in a ratio of 1.56, which exceeds the benchmark of 2.03 for a healthy rating. Inclusion of the more appropriate earned Degrees and Certificates versus previous Number of Majors provide 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 2022, 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, 2022).

ARPD New & Replacement Positions (State) show a decline over the three years presented with 1618 positions in 2021-22, 2064 in 2020-21, and 2127 in 2019-20. 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.

Number of Majors increased from 50 in AY 2020, to 57 majors in AY 2021, down to 47 majors in AY 2022 which over the years, yielded a favorable number of accounting students to full-time faculty, further discussed in the Efficiency section. Furthermore, Number of Majors Native Hawaiian amounts fluctuate with the rise and fall of majors. In 2021 to 2022 Native Hawaiian majors declined slightly to 19 (overall majors 47), down from 22 in 2020-2021 (overall majors 57) but representing 40% of the majors.

The Fall Full-Time student trend has shifted slightly down from 29% 2020-2021 to 26% in 2021-2022. The three most recent yearly rates are, 20% in 2019-20, to 29% in 2020-21, and down to 26% in 2021-2022. Fall Part-Time student enrollment trended in the opposite direction dropping from 80% in 2019-2020 to 71% in 2020-2021, and up to 74% in 2021-2022. As business began picking up following the pandemic, more students returned to work thereby increasing the need for part-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: 69% Part-time and 31% Full-Time in 2019-20 to 88% part-time and 13% full-time in 2021-22.

Furthermore, SSH Program Majors in Program Classes decreased to 354 in 2021-22 and SSH Non-Majors in Program Classes decreased to 288 in the same year mainly due to the decrease in the number of accounting majors following the overall enrollment trend. FTE Enrollment in Program Classes decreased from 32 in 2020-21 TO 21 in 2021-22 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 (81%) to full-time (19%) 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, with QuickBooks certification training and testing continued with 12 students obtaining external certification credentials which is down from 18 students in 2020-2021 because of

only one QuickBooks class for this AY. Overall success increased by 3% points in 2021-2022 over the prior AY. 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 has graduates 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 which predominate the program majors. 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.

The ever-evolving industry requires continuous review and assessment of the skills and knowledge required of graduates. Recent student survey indicated a low desire in 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.

Beginning Spring 2023, ACC 124 will be offered to non-credit students to help support workforce development while introducing the opportunities and value of the program courses. The aim is to help bolster course enrollment. After the first offering, more courses may be added as a non-credit option.

### **Efficiency Indicators: Healthy**

The 2021-22 Fill Rate decreased from 86.3% to 64.50% over the previous year and down from 67.80% in 2019-2020. Average Class Size dropped to 15 from 20 in AY 2021-2022, some room for future improvement 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. ACC 124 was reinstated during the Spring 2022 year to minimize the loss of majors from the inability to begin program courses as it is the prerequisite for the rest of the accounting courses. The

unavoidable cost of this is the decreased fill rate as there are fewer major enrollments in the Spring than the Fall which is partially attributable to the progressing status.

The student/ faculty ratio remains in a solid position within the healthy range. 47 Majors to 2 FTE BOR Appointed Faculty for the 2022 AY computes to 24, 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 prior to their teaching career. Thus, sharing first-hand industry experiences and approaches further strengthen classroom learning.

Overall Program Expenditures of \$152,774 in 2021-2022 compared closely with \$152,731 in 2019-2020 down from \$165,782 in AY 2021 mainly due to adhering to the budget constraints. Decreasing travel expenses over two years contribute to declining need for Tuition and Fees coverage of program costs, which shift from \$4,698 in AY 2020, to \$1,667 in AY 2021 and \$2,730 in AY 2022-- representing a 42% decrease over the years and due in part to COVID-19 related restricted travel.

### **Effectiveness Indicators: Progressing**

Effectiveness indicators reflect consistently high Successful Completion rates at 81% for students persevering through courses in the current year despite pandemic effects. Previous years resulted in 82% and 83% Successful Completions in AY 2021 and AY 2020, respectively. Withdrawals decreased by 33% from 15 students in AY 2021 to 10 students AY 2022. This shows students and instructors have adapted well to the change in course modality despite the challenges and circumstances.

Although persistence at 65% is still in the progressing range (60%-74%), there compares with 65% in AY 2020, down slightly from 71% in AY 2021.

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. Weekly optional instructor led Zoom meetings are available for students to engage with students, discuss subject matter, and clarify concepts. A voluntary instructional assistant was added in the Fall of 2022 to assist with tutoring students.

Degrees Awarded rose from 4 in AY 2021 to 14 in AY 2022 which previously suffered and significant drop from 12 in AY 2020 to 4 in AY 2021. However, Certificates of Achievement decreased slightly

from 67 to 62 from the prior AY. Other Certificates Awarded decreased drastically from 54 to 26 from AY 2021 to AY 2022.

Transfers to UH 4-yr increased from 4 in AY 2021 to 8 in AY 2022 showing a 100% increase over the prior year.

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.

A strength of the Accounting Program is the engagement with Early College and the ever-evolving curriculum of the program courses.

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 result conveys that students successfully find employment once they complete accounting certificates or degrees. 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 81% in the current year down just one point from the prior AY from the 83% rate in AY 2020. Persistence (Fall to Spring) is progressing at 65% down from 80% in 2020-2021. There were 10 students who withdrew during the current year down from 15 in AY 2021 but the percentage of withdrawals to distance enrollments remains strong at 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 30 on AY 2020 to 55 in AY 2022. Moving the program toward open access enrollment and zero or low-cost course materials may appeal to more students in general, including Pell eligible ones. During the 2021-2022 year, courses utilized TXT0 textbooks at no cost to students with other courses benefiting from reduced textbook costs from bundled subscriptions. Another noteworthy statistic is (50%) 38 of the 76 Degrees and Certificates awarded were by Native Hawaiian students which is up from 27% in the prior AY.

## **3. Program Student Learning Outcomes or Unit/Service Outcomes**

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- a) List of the Program Student Learning Outcomes or Unit/Service Outcomes
  - b) Program or Unit/Service Outcomes that have been assessed in the year of this Annual Review.
  - c) Assessment Results.
  - d) Changes that have been made as a result of the assessment results.
- A. Accounting Program Student Learning Outcomes
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.

- B. Accounting Program Outcomes that have been assessed in the year of this Annual Review.  
The following represent all the program student learning outcomes of the Accounting Program, and all have been assessed during this academic year. The program assessment plan was updated in the Fall 2021 to a more simplified and streamlined approach by aligning the most appropriate courses with the respective PSLOs. Financial Accounting courses align with PSLOs 1, 2, and 3, QuickBooks and Excel align with PSLO 4, PSLOs 5-6 align with the Cooperative Education course, and Tax aligns with PSLO 7.
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.

C. -+Assessment Results.

Program Benchmark: At least 70% of students assessed meet or exceed the Accounting Program's benchmark of 70%.

PSLO 1 was met with 92% success.

PSLO 2 was met with 92% success.

PSLO 3 was met with 100% success.

PSLO 4 was met with 100% success.

PSLO 5 was met with 100% success.

PSLO 6 was met with 100% success.

PSLO 7 was met with 100% success.

D. Changes that have been made because of these assessment results.

Based on the positive assessment results that show that all program learning outcomes were met with 92% or higher success, no major changes have been implemented. However, continued emphasis is placed on accounting cycle concepts to reinforce the student's understanding of accounting knowledge needed to meet the first three program learning outcomes. With the exception of one Spring section, all ACC 124 courses will continue to follow a synchronous modality which helps to ensure student understanding persistence. PSLO 4 was met with 100% success and 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. Program learning outcomes 5 and 6 were met with 100%.



Emphasis in all courses will continue to be placed on the continued development of appropriate work attitude and behavior, an expectation in this industry and necessary for success in courses and the program.

**Next Accounting Comprehensive Program Review: Fall 2023**

## 4. Action Plan

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### 2021-2022 Action Plans Implemented

1. **Increase Fill Rate indicator over prior AY:** The Fill Rate dropped from 86.3% to 64.50% which far exceeded the goal listed in the AY 2020 action plan. Even with collaboration across the system on course modalities and offerings to minimize low-enrolled courses, the fill rates declined following the enrollment trend for the year.
2. **Increase Fill Rate indicator in specific courses over prior AY:** Of the three courses that involved a change in modality from a online synchronous to asynchronous, two resulted in an increase in fill rate by 40% and 44% respectively with the third decreasing by 16%.
3. **Explore external professional certification options in next academic year:** Met. Researched the Certified Payroll Professional certification to accompany the Payroll Preparer Certification. Due to the experience requirements associated with the certification, this option is not available to the current students. The KCC Payroll Preparer CA will help to provide the knowledge necessary for future qualification of the student upon satisfying the work experience requirement.
4. **Complete certificate assessments regarding 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 in advisory committee meetings indicated the reduced need for the certificate of competence as an Accounting Office Assistant due to technology and automation in the industry which was removed during the 2021-2022 AY.
5. **Analyze and modify Program Assessments as necessary:** This action point was met with the revamping of the Program Assessment Plan in the fall 2021 semester with a more streamlined and efficient approach. The previous plan focused on detailed CSLO perspective, while the updated plan emphasizes a broader perspective on meeting program outcomes through overall program outcome achievements.

### 2022-2023 Action Plans

1. Continue assessing course offering modality changes to increase Fill Rate in the specific courses as compared with previous enrollments to improve program efficiency. Each semester, poll students on modality preferences to determine the specific or combination of modalities to increase the fill rate. Monitor course modality offerings across the system to remain marketable for our students.  
Supports Kauai CC Strategic Goal 12, Strengthen distance education offerings.

2. Continue researching external professional certifications to fortify existing certificate offerings. Through discussions with industry professionals and the advisory committee members, clear support exists for external certifications to accompany program certificates. 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.
3. 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).
4. 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**

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

## **6. Optional: Edits to Occupation List for Instructional Programs**

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No changes are requested.

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